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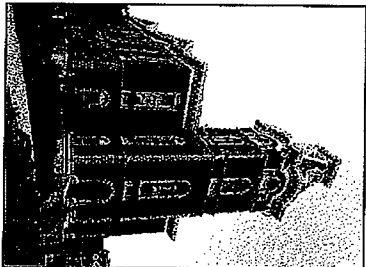
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Articles of Agreement For Software and Professional Services

For:

Henry County, Indiana

Ms. Jodie Brown
Henry County Assessor
101 South Main Street, Courthouse
New Castle, Indiana 47362



By:



Cole•Layer•Trumble Company

3199 Klepinger Road
Dayton, Ohio 45406
(937) 276-5261 Tel. (937) 278-3711 Fax
800-800-CLT1 (2581)
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AGREEMENT
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AGREEMENT FOR SOFTWARE
AND
PROFESSIONAL SERVICES
BETWEEN
COLE•LAYER•TRUMBLE COMPANY
AND
HENRY COUNTY

THIS AGREEMENT is made by and between the Henry County, a political subdivision of the State of Indiana, hereinafter referred to as the "County," and COLE•LAYER•TRUMBLE COMPANY, a wholly owned subsidiary of Tyler Technologies Inc., a company formed under the laws of the State of Delaware, and authorized to do business in the State of Indiana, hereinafter referred to as "Contractor," with offices located at 3199 Klepinger Road, Dayton, Ohio, 45406.

WHEREAS, the County has determined that it is necessary, expedient and in the best interest of the County to retain Contractor to provide software and professional services required for a computerized and integrated Real Property System; and

WHEREAS, the County has investigated hardware and software professional services available in the marketplace; and

WHEREAS, the Contractor submitted a proposal, including scope of services and price; and

W I T N E S S E T H: for and in consideration of the foregoing promises and the mutual covenants herein contained, it is agreed by and between the parties hereto as follows:

ARTICLE 1. SCOPE

This Agreement sets forth the terms and conditions pursuant to which the County retains the Contractor to provide a computerized and integrated Real Property System as set forth in this Agreement (hereinafter referred to as the "SYSTEM"). Contractor shall provide the professional services required to customize, tailor, enhance and implement the System. The performance of this Agreement shall proceed in accordance with the Phases described in Exhibit 1 (Scope of Work) attached hereto (hereinafter referred to as the "Phases").

ARTICLE 2. TIME FOR PERFORMANCE AND COMPLETION

Before beginning any Phase, County's Project Director shall provide Contractor with a written notice to proceed, which written notice shall identify the Phase and may, to the extent necessary to implement this Agreement, provide for the following:

- a. Specific deadlines as agreed to in the Project Work Plan, which is described and further set forth under Phase A of Exhibit 1, with respect to any task to be performed by County or Contractor where completion of the Phase is dependent upon completion of a task by a date certain.
- b. Reasonable changes agreed to by Contractor and County's Project Director in the description of the Phase and time for performance which do not materially change this Agreement.

If, at any time, Contractor is delayed in its performance and/or completion of a Phase, including any delays caused by County, Contractor may request, in writing, extension of time beyond the estimated completion time set forth in Exhibit 2 (Project Phase and Payment Schedule) attached hereto and such extension shall be reasonably granted by the County's Project Director. Unless extensions are required, it is agreed that all services required for the installation of the, as detailed in this Agreement and attachments hereto, except maintenance and support and any warranty work, shall be completed within 220 days after execution of this Agreement.

ARTICLE 3. CONTRACTOR'S COMPENSATION AND PAYMENT

As compensation for the goods and services to be provided by the Contractor, the County agrees to pay the Contractor a total of up to \$584,100 (FIVE HUNDRED EIGHTY-FOUR THOUSAND ONE HUNDRED DOLLARS), based upon the cost those goods and services

agreed to by the Contractor and the County in writing. Payment to Contractor shall be in accordance with the fees specified for each Phase as provided in Exhibit 2 and upon completion of work agreed to by the Contractor and the County within a Phase and acceptance by the County and in accordance with the following:

- a. Contractor shall submit written notification to County upon completion of an activity item priced within a phase, or a Phase.
- b. County shall, in accordance with Article 5, advise Contractor of any work that is not accepted.

- c. Contractor shall submit an invoice to County upon receipt of notification by County for acceptance of Phase.
- d. County shall pay the undisputed amount within thirty (30) days after receipt of an invoice.
- e. Failure of the County to make payment when due shall entitle the Contractor, in addition to its other rights and remedies, to suspend, temporarily, further performance of this Agreement without liability.
- f. All disputes over acceptance and payments shall be handled in accordance with the provisions of Article 15.

Additional compensation that may be due the Contractor as the result of services requested by the County that are beyond the scope of this Agreement will be invoiced in the month subsequent to the month in which the services were provided.

ARTICLE 4. SPECIFICATIONS AND REQUIREMENTS

Contractor covenants and agrees that the System, when complete, shall be in compliance with the specifications and representations attached hereto as Exhibit 3 (IAS Baseline Description) and such additional requirements as developed by County and Contractor in the Functional Specification during Phase A.

ARTICLE 5. ACCEPTANCE AND FINAL ACCEPTANCE

At intervals appropriate to the progress of the tailoring, enhancement, or development of the software provided as part of the System, the Contractor shall provide documents related to the work in progress for the County's Project Director for approval prior to proceeding on the subject work. The County shall have a period of twenty (20) calendar days to notify Contractor of work that is not accepted. If written notice of any work that is not accepted is not provided within such twenty (20) calendar day period, all work covered by the specific request for review shall be deemed accepted, however, such review of the activities within a Phase shall not be deemed acceptance of a Phase. Acceptance of a specific request for review shall not relieve Contractor of any responsibility with respect to any products or services that are defective or fail to comply with the specifications and requirements pursuant to the terms of this Agreement.

Upon the completion of each of the identified Phases A, the County shall have a period of twenty (20) calendar days to notify contractor of work that is not accepted. If written notice of any work that is not accepted is not provided within such twenty (20) calendar day period, all work covered by the phase shall be deemed accepted. Acceptance of a Phase shall not relieve Contractor of any responsibility with respect to any products or services that are defective or fail to comply with the specifications and requirements pursuant to the terms of this Agreement.

At the completion of Phase M, the County will be provided thirty (30) calendar days to operate and test the System. During the thirty (30) day period, Contractor shall furnish complete off-site telephone support in the form of consultation and/or remote diagnostic software support within four (4) hours of the County's support request. If the error, defect or nonconformity cannot be

corrected by off-site telephone support within five (5) business days of when the error was first reported during normal business hours (Monday through Friday, 8:00 a.m. to 6:00 p.m. EST), Contractor shall provide on-site support service at the beginning of the next business week, or as otherwise agreed upon, including implementation of temporary procedures to sustain the computerized mass appraisal system. The Contractor shall provide corrective measures for all reported errors within five (5) business days of the commencement of on-site service. If the System fails to meet the specifications and requirements provided for in this Agreement during the thirty (30) day period, County may, at County's option, request modification of the software by the Contractor. At the conclusion of the thirty (30) day period, if County has not notified Contractor in writing of any such failure or defect in the System, the County will be deemed to have given final acceptance for the System.

ARTICLE 6. SOFTWARE LICENSES

A. SYSTEM SOFTWARE

Contractor shall grant to County, subject to full payment of County's obligations provided herein, a Sublicense to use the Oracle Products (RDBMS®) software identified and described in Exhibit 4 (Software License), Part A, attached hereto, needed for the operation of the System.

B. COLE•LAYER•TRUMBLE (IAS) SOFTWARE

1. Subject to the terms and conditions hereinafter set forth, Contractor grants to County a non-exclusive, nontransferable license to use the Cole•Layer•Trumble Licensed Software, hereinafter referred to as the IAS Software as identified and described in Exhibit 4 (Software License), Part B, attached hereto, solely in the conduct of the business of the County, IAS Source Code, related documentation, and any improvements, additions or modifications of the version or versions of the software which the Contractor has licensed to County, together with the right to make such copies of the software as may be required for County's own internal business purposes.
2. County understands that the software provided under this Agreement contains trade secrets and proprietary information belonging to Contractor. County agrees to hold the software in trust and confidence and will safeguard the software to the same extent that County safeguards other trade secret information related to its uses. County agrees not to disclose, provide or otherwise make available the software to any person other than County's employees or agents or Contractor's employees without prior written consent of Contractor. County further agrees not to sell, assign, lease, license or in any manner encumber, pledge, convey or transfer the Cole•Layer•Trumble Software or any interest therein. Software ownership will pass to the County in the case where the Contractor is financially unable to perform.

C. OTHER THIRD-PARTY SOFTWARE

Contractor shall, subject to acquisition of any additional Phase of service (A) or part of a Phase, pass to County, subject to full payment of County's obligations provided herein a license to use Software identified and described in Exhibit 4, attached hereto. All third-

party software shall conform to published specifications and representations of the supplier.

ARTICLE 7. ASSURANCES, REPRESENTATIONS AND WARRANTIES OF CONTRACTOR

- a. Contractor agrees to provide application software maintenance for a period of three (3) years after final acceptance of IAS in accordance with the Cole-Layer-Trumble Company Ongoing Maintenance and Support attached hereto as Exhibit 6. Contractor warrants and represents to County that Contractor has the right to grant to County the right to use the software without restriction or limitation except as provided herein.
- b. Contractor warrants to County that the System will operate according to the performance standards set forth in Exhibit 3 (IAS Baseline Description) and such additional requirements as developed by County and Contractor in the Detailed Functional Specification during Phase A.
- c. Contractor warrants that the System shall operate in accordance with the requirements of this Agreement from the date of acceptance through the maintenance periods provided in Exhibit 6 (Ongoing Maintenance and Support), attached hereto and any extension or renewal thereof.
- d. Contractor warrants and represents to County that Contractor has the right to grant to County the right to use all software without restriction or limitation except as provided herein and in accordance with the provisions set forth in Article 6. Contractor warrants and represents to County that Contractor is an authorized distributor for the sublicensed software, attached hereto as Exhibit 4. County will have the right to use the sublicensed software.
- e. Contractor warrants the software will perform as specified herein upon acceptance of Phase M, and shall perform as represented by Contractor with respect to updates, enhancements or additional software which may be acquired by County so long as County continues with a Maintenance Agreement with Contractor or Contractor's successors or assigns.

The warranties specified in Article 7 above do not cover damage, defect, malfunctions or failure caused by: (i) failure by the County to follow Contractor's and the manufacturer's installation, operation, or maintenance instructions or its failure to fulfill its obligations under this Agreement, (ii) the County's modification or relocation of the System, (iii) the County's abuse, misuse or negligent acts, (iv) power failure or surges, lightning, fire, flood, accident, actions of third parties and other events, including force majeure, outside Contractor's reasonable control, and (v) failure of County to provide an operating environment for the System, including electrical and telecommunications connections as defined in Phase A., Project Work Plan.

THE FOREGOING WARRANTIES ARE EXCLUSIVE AND ARE IN LIEU OF ALL OTHER WARRANTIES OF ANY TYPE WHETHER EXPRESSED OR IMPLIED, INCLUDING

WARRANTIES OR MERCHANTABILITY AND FITNESS FOR A PARTICULAR
PURPOSE.

ARTICLE 8. TERMINATION

- a. Default. If the Contractor refuses or fails to perform any of the provisions of this contract with such diligence as will ensure its completion within the time specified in the contract or any extension thereof, otherwise fails to timely satisfy the contract provisions, or **commits any other substantial breach of this contract, the procurement officer may notify** the contractor in writing of the delay or non-performance, and if not cured in ten days or any longer time specified in writing by the procurement officer, the officer may terminate the Contractor's right to proceed with the contract or a part of the contract as to which there has been delay or other breach of contract. In the event of termination in whole or in part, the procurement officer may procure similar goods or services in a manner and upon terms deemed appropriate by the procurement officer. The Contractor shall continue performance of the contract to the extent it is not terminated and shall be liable for excess costs incurred in procuring similar goods or services.
- b. Contractor's Duties. Notwithstanding termination of the contract and subject to any directions from the procurement officer, the Contractor shall take timely and necessary action to protect and preserve property in the possession of the Contractor in which the County has an interest.
- c. Compensation. Payment for completed goods delivered and accepted by the County shall be at the contract price. The County may withhold from amounts due the Contractor as the procurement officer deems to be necessary to protect the County against loss because of outstanding liens or claims of former lien holders and to reimburse the County for the excess costs incurred in procuring similar goods and services.
- d. Excuse for non-performance or delayed performance. Except with respect to defaults of subcontractors, the contract shall not be in default by reason of any failure in performance of this contract in accordance with its terms, if the Contractor has notified the procurement officer within fifteen days after the cause of the delay and the failure arises out of causes including but not limited to the following: acts of God; acts of the public enemy; acts of the State and any other governmental body in its sovereign or contractual capacity; fires; floods; epidemics; quarantine restrictions; strikes or other labor disputes; freight embargoes; or unusually severe weather. If the failure to perform is caused by the failure of a subcontractor to perform or to make progress, and if the failure arises out of causes similar to those set forth above, the Contractor shall not be deemed to be default, unless the goods and services to be furnished by the subcontractor were obtainable from other sources in sufficient time to permit the Contractor to meet the Contract requirements. Upon request of the Contractor, the procurement officer shall ascertain the facts and extent of the failure, and, if the officer determines that any failure to perform was occasioned by any one or more of the excusable causes, and that, but for the excusable cause the Contractor's progress and performance would have met the terms of the Contract, the delivery schedule shall be revised accordingly, subject to the rights of the County under the clause entitled in fixed-price contracts, "Termination for

Convenience" and in cost-reimbursement contracts, "Termination". As used in this paragraph, the term "subcontractor" means subcontractor at any tier.

- e. Additional rights and remedies. The rights and remedies provided in this contract are in addition to any other rights and remedies provided by law.

ARTICLE 9. PATENT AND COPYRIGHT INDEMNIFICATION

- a. Contractor shall defend or settle any PATENT AND COPYRIGHT INFRINGEMENT suit or proceeding brought against County by a third party arising out of, or relating to, County's own internal use of the Software provided that Contractor is given written notice within ten (10) days of receipt of notice of such claim and is given information, reasonable assistance and sole authority to defend or settle the claim. Provided, however, in any suit or proceeding in which it is alleged that the infringement is based upon actions of County excluded under © below and the matter is finally settled (with the consent of Contractor) or held by a court of competent jurisdiction, including appellate proceedings, that such infringement did not arise as a result of any action of County covered under c below, then Contractor shall pay all costs incurred by County in defending such claim, including reasonable attorneys' fees.

- b. Contractor, at its option, may obtain for County the right to continue using or to replace or modify the equipment or Licensed Software involved so it becomes non-infringing; or if such remedies are not reasonably available, grant County a refund for the equipment or Licensed Software provided pursuant to this Agreement and accept the return of the infringing product.

- c. Contractor shall have no obligation under this Section if the alleged infringement or violation is based upon the use of the Software in combination with other hardware or software (other than as installed by Contractor) including tailoring, customizing, modifications or enhancements provided by Contractor to conform to the Detailed Functional Specification or from modifications, enhancements or changes not provided by Contractor.

THIS ARTICLE STATES THE ENTIRE LIABILITY OF CONTRACTOR FOR PATENT OR COPYRIGHT PROTECTION INFRINGEMENT BY THE LICENSED SOFTWARE OR THE EQUIPMENT OR ANY PORTIONS THEREOF.

ARTICLE 10. LIMITATION OF ACTIONS AND LIABILITY

- a. If either party is prevented or delayed in the performance of its obligations hereunder by Force Majeure, that party shall immediately notify the other party in writing of the reason for the delay or failure to perform, describing in as much detail as possible the event of Force Majeure causing the delay or failure and discussing the likely duration of the Force Majeure and any known prospects for overcoming or ameliorating it. Both parties agree to take any commercially reasonable measures to overcome or ameliorate the Force Majeure and its adverse effects on this Agreement, and to resume performance as completely as is reasonably possible once the Force Majeure is overcome or ameliorated.
- b. In no event shall Contractor or its officers, agents and employees be liable to County for any loss of profits, consequential, incidental, indirect or special damages under any circumstances even if Contractor has been advised of the possibility of same except for the amount of direct damages to real or personal property and personal injury caused by the negligent acts, errors or omissions of Contractor or its officers, agents and employees.
- c. In any event, Contractor's liability for damages, (except for damage to real or personal property or personal injury and as provided under b. above), under any theory of liability or form of action shall not exceed twice the total amount paid by County to Contractor under this Agreement.
- d. This Article 10 shall survive the failure of any exclusive remedy.

ARTICLE 11. NOTICES

All notices required or permitted to be given by one party to the other under this Agreement shall be sufficient if sent by Certified Mail, Return Receipt Requested, to the parties at the respective addresses set forth above or to such other address as the party to receive the notice has designated by written notice to the other party.

Notices to the County shall be to the attention of:

Ms. Jodie Brown
Henry County Assessor
101 South Main St., Courthouse
New Castle, IN 47362

Notices to Contractor shall be to the attention of:

Cole•Layser•Trumble Company
3199 Klepinger Road
Dayton, Ohio 45406

ARTICLE 12. GOVERNING LAW

This Agreement shall be governed by and construed under the laws of the State of Indiana.

ARTICLE 13. CONSENT TO JURISDICTION, VENUE AND SERVICE

Contractor consents and agrees that all legal proceedings related to the subject matter of this Agreement shall be maintained in courts sitting within the State of Indiana. Contractor further consents and agrees venue for state court proceedings shall be in Henry County, Indiana, and no court actions commenced in Indiana shall be transferred or removed to any other State or Federal court.

ARTICLE 14. COVENANTS BY THE COUNTY

The County hereby covenants and agrees:

- a. Ms. Brown is hereby appointed as the County's Coordinator with respect to the services to be performed by Contractor pursuant to this Agreement. The County's Coordinator shall have the authority to transmit instructions, receive information, interpret and define the policy of the County and make decisions pertinent to services covered by this Agreement. The County's Coordinator shall have the right, from time to time, to designate another employee or Contractor of the Henry County to serve in the absence of the Contract Coordinator. The County reserves the right to designate a different Contract Coordinator, provided that Contractor is given written notice thereof.
- b. To make such facilities and properties as are reasonably necessary for the performance of work available and accessible for use by Contractor during normal working hours as may reasonably be required by Contractor for the performance of this Agreement.

- c. To perform at no cost to Contractor such tests of equipment, machinery and facilities of the County as may be reasonably required in connection with the work under this Agreement. The tests to be performed must be within the ability and capability of the County's equipment and personnel.
- d. To give prompt notice to Contractor whenever the County observes or otherwise becomes aware of any defect in the performance of work under this Agreement.
- e. To give careful and reasonable consideration to the findings and recommendations of Contractor and to respond in a timely manner so as not to unduly delay Contractor's work called for by this Agreement.

ARTICLE 15. DISPUTE RESOLUTION

Disputes shall be resolved as follows: through good faith negotiations by the designees identified in this Agreement after written notice and if not resolved by such designees after seven (7) days, Contractor shall at or after the end of the seven (7) day period submit its claim with the basis for the dispute in writing to the Henry County's Project Director. Any dispute resolution agreed to by County's Coordinator, constituting a material change in this Agreement or providing for payment in excess of the amount established under this Agreement, will not be final until approved by the County Director of Purchasing. If such dispute involves a payment due, the County shall, as promptly as reasonably possible after resolution of such dispute, forward payment to Contractor of any amount determined to be due and owing.

Any dispute not resolved in accordance with this Article 15 may be resolved by recourse to litigation in accordance with the laws of Indiana with venue in the Henry County.

ARTICLE 16. INDEMNIFICATION

The Contractor agrees to defend and save harmless the County, its officers, agents and employees against all claims, demands, payments, suits, actions, recovery, and judgments of every kind and description arising out of the performance of this Agreement, for personal injury or property damage brought or recovered against it by reason of any negligent action or omission of the Contractor, its agents, or employees and with respect to the degree to which the County is free from negligence on the part of itself, its employees and agents.

Neither party shall be liable to the other for consequential, indirect or incidental damages, including, but not limited to, loss of tax revenue or claims related to valuation of property, whether based in contract, negligence, strict liability or otherwise.

ARTICLE 17. INSURANCE

Contractor will not commence work under this Agreement until Contractor has obtained all insurance under this section. Contractor shall obtain, at its expense, the following minimum amounts of insurance (inclusive of any amounts provided by an umbrella or excess policy):

The Company shall carry Public Liability Insurance in the amount of \$1,000,000 including protection for bodily injury and property damage with a combined single limit of \$1,000,000 and

\$500,000 for each occurrence naming the County as the additional insured.

The Company shall also maintain Automobile Liability Insurance providing limits of \$1,000,000 per occurrence, and the Company shall provide Workers' Compensation Insurance. The Workers' Compensation Insurance shall provide coverage under the Compensation Act of Indiana and shall provide employer's liability insurance in the amount of \$100,000.

Certificates of Insurance shall be supplied to the Director of Procurement of Henry County by the Company detailing the above coverages. These certificates will be issued by a carrier authorized to do business within the State of Indiana.

ARTICLE 18. LEGAL RESTRAINTS AND LIMITATIONS

Contractor acknowledges that the County, as a unit of local government and a political subdivision of the State of Indiana, is subject to restraints, limitations, regulations, and controls imposed or administered pursuant to numerous applicable laws, ordinances, rules and regulations of federal, state, regional and certain local governmental agencies or authorities. Contractor agrees that all professional services rendered or performed by Contractor pursuant to the provisions of this Agreement shall be in compliance therewith.

ARTICLE 19. SOLICITATION OF AGREEMENT

Contractor warrants that it has not employed or retained any company or person other than a bona fide employee working solely for Contractor to solicit or secure this Agreement, and that it has not paid or agreed to pay any company or person other than bona fide employee working solely for Contractor, any fee, commission, percentage, brokerage fee, gift, contingent fee or any other consideration contingent upon or resulting from the award or making of this Agreement. For breach or violation of this warranty, the County shall have the right to annul this Agreement without liability or at its discretion to deduct from the Agreement price or consideration or otherwise recover the full amount of such fee, commission, percentage, brokerage fee, gift or contingent fee.

ARTICLE 20. SUBCONTRACTORS

It is expected that Contractor shall have standard in-house capability to provide all the services required by this Agreement; however, should Contractor find it necessary to utilize the services of additional subcontractors, Contractor shall first obtain the written approval of the County. Contractor shall also require each subcontractor to adhere to applicable provisions of this Agreement. The utilization of any subcontractor by Contractor shall not relieve Contractor from any liability or responsibility to the County pursuant to the provisions of this Agreement or obligate the County to the payment of any compensation to the subcontractor or additional compensation to Contractor.

ARTICLE 21. ASSIGNMENT

No assignment of this Agreement or any right or interest herein by either party shall be effective unless the other party shall first give its written consent to such assignment. The performance of the Agreement by Contractor is the essence of this Agreement.

ARTICLE 22. NON-DISCRIMINATION PROCEDURES

During the performance of this Agreement, Contractor agrees as follows:

- a. Contractor will not discriminate against any employee or applicant for employment because of race, creed, sex, color, national origin or age, and will take affirmative action to insure that all employees and applicants are afforded equal employment opportunities without discrimination because of race, creed, sex, color, national origin or age. Such action will be taken with reference to, but shall not be limited to, recruitment, employment, job assignment, promotion, upgrading, demotion, transfer, layoff or termination, rates of training or retraining (including apprenticeship and on-the-job training).

- b. No person in the United States shall, on the grounds of race, creed, sex, color, national origin or age, be excluded from participation in, be denied the proceeds of, or be subject to discrimination in the performance of this Agreement.

ARTICLE 23. KEY PERSONNEL

The following Key personnel are hereby assigned to the project by Contractor and shall not be removed from the project until alternate personnel acceptable to County are approved in writing by the County. Such approval shall not be unreasonably withheld.

Contractor Project Manager:	Jerry Fansher
System Development:	Howard Helis
System Manager:	Elaine Hall
County Project Manager:	Jodie Brown (Also, County Coordinator & Project Director)

ARTICLE 24. AUTHORITY TO EXECUTE

Each of the parties hereto covenants to the other party that it has lawful authority to enter into this Agreement, that the governing or managing body of each of these parties has approved this Agreement and that the governing or managing body of each of the parties has authorized the execution of this Agreement in the manner hereinafter set forth.

ARTICLE 25. SEVERABILITY

If any provision of this Agreement is held invalid or otherwise unenforceable, the enforceability of the remaining provisions shall not be impaired thereby.

ARTICLE 26. NO WAIVER

The failure by any party to exercise any right provided for herein shall not be deemed a waiver of any right hereunder.

ARTICLE 27. EXHIBITS AND ATTACHMENTS

The documents listed below have been attached hereto and are incorporated herein as a part of this Agreement.

<u>Exhibit Number</u>	<u>Document Title</u>
1	Scope of Work
2	Project Phase and Payment Schedule
3	IAS Baseline Description
4	Software License
5	Hardware Configuration
6	Ongoing Maintenance and Support
7	County Responsibilities

ARTICLE 28. LAW CHANGES

The Company agrees to make changes to IAS resulting from future Indiana State or County law changes, for a to-be-determined additional fee.

The Company further agrees to write, test and install all necessary modifications to IAS for law changes initiated by the Henry County Council within a to-be-determined period of time, said period of time to be mutually agreed upon by the Company and County at the time of the law change.

ARTICLE 29. NON-SOLICITATION

During the Period of Agreement and for a period of six months following the project completion date, the Jurisdiction will not solicit for employment or hire any Company employee without the express written consent of the Company.

Articles of Agreement
Henry County, Indiana

IN WITNESS WHEREOF, the parties hereto have executed this Agreement, effective this
22nd day of MAY, 2002, by and between the day and year first above
written.

HENRY COUNTY, INDIANA

BY: _____

TITLE: _____

COLE•LAYER•TRUMBLE COMPANY

BY: Tony Henderson
William A. "Tony" Henderson
Assistant Vice President, Marketing

DATED THIS 22ND DAY OF MAY, 2002.

Philip Estridge
Philip Estridge, Henry County Commissioner

Larry D. Hale
Larry Hale, Henry County Commissioner

Donald Shaw
Donald Shaw, Henry County Commissioner

Jedie Brown
Jedie Brown, Henry County Assessor

Linda Winchester
Linda Winchester, Henry County Auditor

Patricia A. French
Patricia French, Henry County Treasurer

Tony Henderson
Tony Henderson, Cole-Layer-Trumble Company

EXHIBIT 1 – SCOPE OF WORK

PHASE A: PLANNING AND FUNCTIONAL REQUIREMENTS:

License Fees, Oracle Run Time License and Oracle Technical Support:

License Fees for IAS and the first year Oracle Technical Support fee are billed upon contract signing by the County. Specified portions of the license fees cover Oracle run time licensing for the various IAS modules.

Project Start-Up

Contractor will execute project start up tasks including internal project planning, project staffing and assignment of key staff, procurement of resources needed to internally support the execution of project tasks.

Project Work Plan

Contractor shall meet with County within thirty (30) days of contract signing to review detailed planning calendar or Project Work Plan, with County staff. The Project Work Plan will expand upon the delineation of tasks identified in this Scope of Work, indicating responsible parties, estimated effort, projected time frames and task dependencies. This Work Plan will be revised during the initial phases of the contract as the additional information becomes available from the various defining project tasks.

Deliverable: Project Work Plan

System Implementation Timetable

A key factor in preparing the project work plan is the System Implementation Timetable which will delineate the system functions which need to be provided on a staged basis to support the production of year 2002 valuations and associated year 2003 tax bills. This System Implementation Timetable will set the priorities for delivery of IAS.

Functional Project Requirements

Contractor will provide a high level Functional Specification that will include information needed to facilitate definition of the tasks involved in the installation and testing of the Integrated Assessment System (IAS). Listed below are elements that shall be included and addressed in the Functional Specification.

Deliverable: Written Functional Specifications

Software Modules to be Included:

Integrated Assessment System - includes Computer Assisted Mass Appraisal (CAMA), Assessment Administration (AA), Tax Billing and Collection (TB&C), Delinquencies (DEL), Hearing Tracking (HT), and Personal Property (PP) modules for the number of concurrent users indicated in Exhibit 4 - Software Licenses.

Common Customization to be made to IAS by Contractor

The County will participate in Detailed System Walkthroughs to be held by the Contractor at the County's facilities. It is intended that the County Assessor, Auditor, and Treasurer will attend these walkthroughs and work together to identify modifications to IAS that will benefit the County.

Site Specific Modifications to be made to Base IAS by Contractor:

The Contractor and County will identify candidate IAS modifications, including interfaces to other systems, as a result of the detailed system walkthrough. The Contractor will produce an estimate of the development effort in hours for each candidate change. The County will review the list of changes and direct the Contractor as to which changes the County wants made. The Contractor will use the hours in the Site Specific Customization to make the requested changes

Data Conversion Definitions:

County and Contractor will review, determine and define CANA, AA, TB&C, and DEL conversion data elements so that the County can provide Contractor with an acceptable file of County's present data for converting into the new system.

Data Conversion Programming:

The Contractor will write the necessary 'loader scripts' to load the converted CANA, AA, TB&C, and DEL data for the County. The County will write the necessary programs to create a conversion file in the specified format to be used as input to the loader scripts.

Phased Installation and Acceptance Testing:

The Contractor will stage the installation of the modified IAS system to facilitate conversion testing and acceptance testing of IAS in accordance with the system implementation timetable.

User Training:

The Contractor will provide four (4) weeks of on-site user training in the operation of IAS in conjunction with the installation of the modified IAS system. A general training plan will be developed in conjunction with the Phase A work plan, subject to refinement as provided for in Phase H.

The above items will be addressed at a relatively high level, but in sufficient detail to identify the priorities for the different system and project elements so that the project work-plan tasks can be properly coordinated for timely implementation of the required functions.

PHASE B: SITE PREPARATION AND HARDWARE INSTALLATION:

The Contractor will work with the County to determine the necessary servers, workstations, operating system software, and network to support the County Assessor, Auditor, and Treasurer's offices.

IAS SERVER

The County will provide the hardware and operating system software required to run IAS and the other purchased applications as detailed in Exhibit 5.

The County will make the necessary site preparations and arrangements for receipt and installation of the hardware.

PHASE C: BASE SYSTEM INSTALLATION AND WALK THROUGH

Install IAS Release 4.0:

The Contractor will install its current release of IAS (IAS 4.0) on the designated hardware in Phase B (or alternate hardware to be provided by the County, should hardware installation be delayed) to be used to conduct a detailed system walk through as a point of reference for defining the Detailed System Specifications and determining the detailed conversion requirements.

Deliverable: County Performance of IAS Module Checklist

System Walk Through

Contractor and County staff will meet for a series of walk-throughs of various components of the IAS modules. During these walk-throughs the Contractor and County will review current system operations and data files and the treatment of Assessor, Auditor, and Treasurer functions within IAS 4.0.

Deliverable: The notes from the walk-through

Scope Definition

The notes from the walk-through will be published for Contractor and County review and incorporated into Conversion Specification and Detailed Modification Requirements.

During this review the Contractor and County will identify reports and other outputs which the County in conjunction with the implementation effort will develop.

Deliverable: Draft Modification Requirements

The IAS 4.0 software will be available for the County's use in testing conversion programs and developing various reports and other outputs assigned to the County, until modified code is delivered in accordance with the scheduled delivery of Phase F IAS Modifications and Phase G System Acceptance.

PHASE D: CONVERSION

Data Conversion Definitions:

Based upon the walkthrough in Phase C and follow-up discussion with the County, the Contractor will review, determine, and define CAMA, AA, TB&C, and DEL conversion data elements. The County will work to provide the Contractor with an acceptable file of Henry County's present data for converting into the new system.

Deliverable: Written Data Conversion Definitions

Implementation Parameters:

In addition to reviewing the parcel level data, the Contractor will provide specifications and or instructions to the County for setting up the various reference tables used by IAS, including cost tables, land pricing tables, and various edit tables.

Data Conversion Programming:

Contractor will provide the necessary 'loader scripts' to load the converted CAMA, AA, TB&C, and DEL data for the County. .

Conversion Assistance in Testing and Loading of Data Files:

Contractor will assist the County in loading converted data for the various IAS modules. Quality control and verification of data is responsibility of the County, with Contractor assistance.

1. Contractor and County will load existing Real Property data into IAS structure.
2. Contractor and County will conduct Data Load Test with various reports for validation.

Final Conversion and Loading of Data Files in Conjunction with Phased Implementation:

Following the conclusion of testing in each phase, the County shall re-extract, convert and load then current County CAMA, AA, TB&C, or DEL data into the IAS table structure, based upon the phased System Implementation Timetable. Quality control and verification of data is responsibility of County.

1. Contractor will assist the County in loading existing data into IAS structure.
2. Contractor will assist the County in conducting the final Data Load Test with various reports for validation.

PHASE E: CAMA, AA, TB&C, DEL, HT, and PP Detailed Functional Specifications:

Modification Specifications:

The Contractor will, based upon the information gathered during the system walk-through and subsequent discussion with the County, develop detailed system modification specifications for each of the IAS modules.

In conjunction with this effort the Contractor will provide firm estimates of the programming effort for the modifications.

The County will develop specifications for the various reports and other outputs, which have been identified as its responsibility in conjunction with the system walk-through.

Deliverable: Detailed Functional Specifications

Sign-Off on Modification Specification

The County will review and sign-off on the detailed specifications developed by the Contractor within 15 days of delivery (by module or sub-module). The approved specifications will be the basis for the Contractor's modification effort.

PHASE F: CAMA, AA, TB&C, DEL, HT, and PP Modifications:

Programming Supervision:

The Contractor will integrate the County modification requirements into its overall IAS Release plan to facilitate the baselining of as many of the modifications as are reasonably feasible and mutually agreed to, minimizing the ongoing support issues relative to custom code. Scheduling of the modifications will take into account the release plans for the various subsystems as well as the extent of the modifications and the coordination of the completion of the modifications with the system test, conversion and implementation plans.

System Test Plan:

The Contractor will develop an outline for system testing which provides guidance for Contractor staff in testing the modifications as part of the effort in this Phase as well as direction for County staff in testing IAS during the phased installation and acceptance process.

Deliverable: Written System Test Plan

Programming Modifications:

Contractor shall make necessary modifications to the CAMA, AA, TB&C, DEL, HT, and PP modules in accordance with approved modification specifications.

System Testing:

Contractor will perform tests of the various IAS modules as the modifications are completed in accordance with the system test plan above.

Billing based on percent complete.

User Documentation Updates:

Contractor will review and update current IAS documentation to reflect the modifications which are developed as part of this modification effort.

Deliverable: Revised documentation

PHASE G: SYSTEM ACCEPTANCE:

Phased Installation and Beta Testing:

As the various modules of IAS are completed and tested, they will be installed on the County hardware for testing by County staff and use in conjunction with the development of various County reports.

The County shall load converted data for IAS CAMA, AA, TB&C, and DEL data. Contractor and County shall conduct Data Load Test with various reports for validation. The County will execute various system tests in accordance with the system test plan.
Payable upon successful completion for the beta test for each module.

Final System Acceptance:

The County will sign off on the delivered system upon successful completion of integrated system testing. Preliminary modules (impacted by subsequent deliveries and updates) will be flagged as conditional sign-off, pending testing of the final deliverables.
Payable upon successful completion of the Acceptance test.

PHASE H: IAS DOCUMENTATION AND TRAINING

Delivery of Documentation:

Prior to the Acceptance tests (Phase G), Contractor shall deliver to the County system documentation and training manuals in various formats for the operation and maintenance of the system. Such documentation shall include:

1. Up to one copy per ten (10) concurrent users of the applicable sections of the IAS User's Manual. This manual will be tailored to document the appropriate modules purchased by County. The Contractor will also furnish one (1) copy of the IAS User's Manual in machine-readable format.
2. The County may photocopy or otherwise reproduce Contractor's copyrighted documentation and training materials for training of other internal uses provided that the Contractor's statement of copyright be included on each copy.

County Personnel Training:

1. Contractor shall develop a training plan in conjunction with the County that establishes the staff to be trained and general topics to be covered over the course of a series of six (6) total weeks of training sessions through the phased installation and implementation period.

For each session:

2. The Contractor shall prepare and review with County a pre-training report identifying any system level options that should be decided prior to the training session. The County shall select the appropriate options, and the training sessions will proceed with these options in place.
3. The Contractor shall provide on-site training for the specified days for staff designated by the County.
Billing to be based on percent complete, billable at completion of each session.

PHASE I: PROJECT MANAGEMENT

Project Administration:

Contractor shall develop and maintain a project work plan and schedule over the course of the project. This plan will detail Contractor and County responsibilities, tasks, planned, revised and actual execution dates. The Contractor will submit status reports at least monthly.

Project Management:

Contractor shall provide day to day management of the project activities including coordination of County and Contractor resource needs in scheduling meetings, review sessions, following up with Contractor staff and County on respective commitments.

PHASE J: ONGOING SUPPORT

IAS Support:

IAS Support begins upon installation of the base IAS US4 release at the County. This support provides for unlimited hot-line 8am to 6pm EST through our Dayton based support desk. Calls to the support desk will be returned within four (4) working hours. In response to the nature and urgency of the reported problem, the Contractor shall take steps to have the appropriate support personnel work the issue(s) and provide timely work-arounds or temporary fix until a permanent solution can be implemented as described in Exhibit 6

This IAS Support is designed to provide warranty coverage for the base IAS product and Contractor developed and supported custom code. The Contractor is available to support related code developed by the County and to provide additional off-site and on-site support services on a Time and Materials basis.

IAS Support also provides the County access to additional IAS releases and membership in the IAS Users' Group. There are four registrations, 4 roundtrip airfare tickets (coach), and 4 standard hotel rooms (3 nights each) included in this contract for the 2003, 2004, and 2005 IAS Users Conference.

IAS Support Fees are due annually upon the anniversary date of the initial support.

This contract provides for IAS support through December 31, 2005.

Oracle Technical Support:

Fee is due annually to Oracle upon contract anniversary date in order to access Oracle Technical Support and receive phone support from CLT, corrections and new releases. This contract provides for Oracle Technical support through December 31, 2005.

Exhibit 2 - Project Phases and Payment Schedule
Henry County, Indiana

Exhibit 2 - Project Phases and Payment Schedule								
	PROJECT ACTIVITY				FEE		BILLED	
PHASE 1 - Project Startup and Planning	Oracle & IAS License							
	Oracle License - Standard Edition				\$28,240		Signing	
	IAS-CAMA				\$17,000		Signing	
	IAS-AA				\$31,800		Signing	
	IAS-TB&C				\$31,800		Signing	
	IAS-DEL				\$6,500		Signing	
	IAS-HIT				\$6,500		Signing	
	IAS-PP				\$6,500		Signing	
	IAS-FIN				\$6,500		Signing	
	Project Startup Costs				Fee Included			
PHASE 2 - Requirements and Specification Validation	Project Work Plan				\$6,210		Signing	
					\$4,300		Signing	
	Conduct Detailed GAP Analysis				\$11,030		Deliverable	
	Evaluate Business Process & Reconcile GAP							
	Identify & Document Modifications							
	Document IAS Setup Parameters							
	Provide Hardware/Software Recommendation							
PHASE 3 - Hardware & Software Installation	Install Oracle & Initial IAS				\$17,110		Progress	
	Train Client DBA in Oracle							
	Final Install of IAS							
	Tune Database - Post Conversion							
PHASE 4 - Setup & Configurations, Modifications, Testing	CAMA-AA, TB&C, DEL, HT, PP				\$132,630		Progress	
	Refine Setup Parameters from Phase 2							
	Produce Design & Programming Specs							
	Modify System							
	Unit Test Modifications & Module							
	Update Documentation							
PHASE 5 - Data Conversion	Cost Table Setups							
	Commercial Revaluation Data Entry							
	CAMA-AA, TB&C, DEL				\$75,960		Progress	
	Write Conversion Specifications & Scripts							
PHASE 6 - Documentation and Training	Conversion Programming & Execution							
	Conversion Testing & Data Verification							
	System Table Setup							
	Final Production Conversion							
PHASE 7 - Project Closeout & Transition to Support	Obtain Client Sign-off on Final System Test				\$4,720		Deliverable	
	Conduct Closeout/Transition Meeting							
PHASE 8 - Project Management & Administration					\$41,880		Progress	

Exhibit 2 - Project Phases and Payment Schedule
Henry County, Indiana

PHASE 9 -	User Conference Registration	(1 Person Registration, 1 Roundtrip Airfare Coach, 1 Standard Hotel Room for 3 nights for the 2003, 2004 & 2005 IAS National Users Conference				\$3,900		Deliverable
PHASE 10 - Oracle Annual Technical Support (Through 12/31/05)						\$18,630		Annual
PHASE 11 -	IAS Annual Support (Through 12/31/05)	(CLT commits to no more than a 5% increase per year in IAS Support Fees for a period from January 1, 2006 through December 31, 2008)				\$117,000		Progress
TOTAL PROJECT FEE						\$584,100		

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INTRODUCTION

This document is a Baseline Description of the Integrated Assessment System 4.0 (IAS). The following pages will provide some background on how IAS maintains data associated with property assessment and taxation. IAS is a fully integrated computer system that contains seven main modules: Computer Assisted Mass Appraisal (CAMA), Assessment Administration (AA), Personal Property (PP), Tax Billing and Collection (TBC), Hearing Tracking (HT), Delinquent Tax (DQ), and Manufactured Homes (MH). Each of these modules can incorporate sub-modules that will assist your jurisdiction in proper data maintenance. The seven main modules are discussed in this document.

The sections in this document include:

- **System Overview** - This is a brief description of the system and each module.
- **System Architecture** - This section describes what type of database the system is built upon and how that database is used to calculate data.
- **IAS Modules** - This section describes how the seven main modules are used in the overall property assessment and taxation process. Each section also contains brief descriptions of the major reports associated with each module.

The face of property appraisal for the purpose of taxation has changed over the years and Cole Layer Trumble (CLT) has changed with the times. Since 1939, CLT has been involved in property appraisals throughout the United States and Canada. What started out as a property appraisal firm has grown to become a leader in the computer technology associated with property tax administration.

As more housing developments pop up each year, and taxation laws change, it is hard to find software that can keep up with local Jurisdiction needs.

Originally developed in 1989, the latest release of IAS has evolved into the most complete property tax administration software package available to the local governments in the United States and Canada. IAS has the ability to support the following Property Classes and Property Tax functions:

Property Class (Type)	Property Tax Function
• Residential	• Assessment Administration
• Agricultural	• Computer Assisted Mass Appraisal
• Commercial	• Tax Billing & Collection
• Industrial	• Delinquent Taxes
• Natural Resources	• Hearing (Protest) Tracking
• Tangible Personal Property	• Tax Extension
• Motor Vehicles	• Conveyance
• Manufactured Homes	• Estate Tax

Can IAS easily adapt to new laws?

In 2000, a Western state passed a law that limited the amount an assessed value could increase in a year for residential use parcels (including commercial buildings such as apartment complexes). This meant that the IAS client had to implement a major change to its assessment processing within a few months. The law, like most property tax laws, was complex in the details of how the rules were applied. Jean Hostetler, a CLT business analyst, read the materials provided by the client and presented two options for implementation using the baseline IAS product. After a discussion, the client chose one. Changes were made to the IAS parameters for the 2001 tax year (the old rules remained in place for earlier years). Two county employees did the actual implementation within a week. No programming changes were required. This is just one example of the flexibility of IAS.

How does IAS work in the everyday processing of data associated with property appraisal? What valuation approaches are supported by IAS? Does it keep a history of the parcel? Can it handle personal property valuation? How are tax bills handled? This document will answer these and other questions.

SYSTEM OVERVIEW

The Integrated Assessment System (IAS) is a software solution designed to meet the needs of the property tax function of local and state governments. It is modular in design and is built upon the ORACLE® relational database platform.

IAS is organized in the modules shown below:

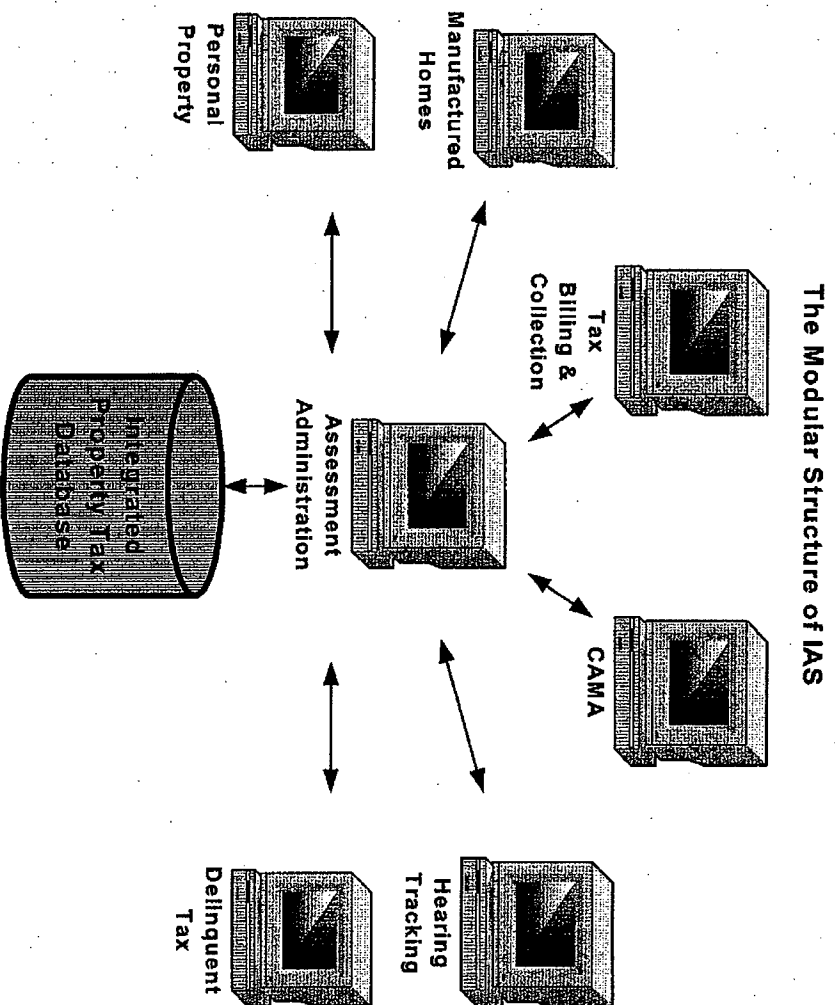


Figure 1. IAS Structure

System Features

All modules are tightly integrated through the common Oracle relational database and have been developed using Oracle Developer 2000® tools. The user has the ability to easily access all data elements within the application database via various screens or report writing capabilities. The application has a complete Graphic User Interface. The online menus and drop down menus can be customized per site to meet the Jurisdiction's terminology and office procedures. The Oracle database also has the ability to accommodate very large volume database and user requests. The following is a brief description of the modules and their capabilities.

Computer Assisted Mass Appraisal (CAMA)

This portion of the system maintains a database of property characteristics from which appraised value estimates are developed. It supports the three approaches to value: cost, sales comparison (regression and comparable sales) and income, using valuation tables and algorithms which offer the appraiser flexibility and ease of use. CAMA supports classification of properties, land and improvements, for purposes of determining the assessed values used in calculating taxes. CAMA provides a variety of reports required for reviewing individual properties and assessing the performance of the valuation and review efforts.

Within CAMA is a Classified Use Valuation subsystem. Land is appraised on the basis of its fair market value and classified use. This subsystem provides the mechanism for applying use value tables or crop, age, or income use values and tracking both market and use value on each parcel.

Personal Property (PP)

The Personal Property valuation module interfaces with other IAS modules by sharing Assessment Administration (AA) account records, but it can also function as a stand-alone system. In addition to the AA information, Personal Property facilitates the receipt and processing of property returns from taxpayers, the computation of an assessed value, and, in case of failure to report, a mechanism for forced valuation of the property. The Personal Property module also provides auditing features to assist users in verifying the reasonableness of a return.

Assessment Administration (AA)

The Assessment Administration module maintains the ownership, mailing address, legal description, property classification, and appraised and/or assessed value(s) for properties maintained in IAS. It may include information for Real Estate or Personal Property in addition to other types of property such as Manufactured Homes and Livestock. The module produces the assessment roll which lists each property in a jurisdiction and the total assessed, exempt, and net taxable values residing in that jurisdiction. The information residing in the Assessment Administration module is the primary source of value information used to extend taxes in the Tax Billing and Collection module of IAS.

Tax Billing & Collection (TX)

The Tax Billing and Collection module performs the primary functions of extending, maintaining, collecting and distributing property taxes. The module extends taxes through the use of values maintained in the Assessment Administration module and jurisdiction rates maintained in the TX module. In the TX module, taxes may be paid in real-time through a TX form or by setting up an interface for a separate cashing application. In addition, tax payments made through mortgage companies, lock boxes, or other forms of mass payment entities can be processed using batch payment transaction applications in the module.

Proposed Application Software (LAS Baseline Description)
Henry County, Indiana

The distribution of collected property tax funds to individual jurisdictions is a major function of the Tax Billing and Collection module. This process allows for the interface of fund distribution to separate financial applications for general ledger activities.

Hearing Tracking (HT)

The Hearing Tracking module tracks the scheduling and disposition of properties being appealed. The hearing process can be defined by Jurisdiction to support multiple levels of appeal. The Hearing Tracking module allows the user to define the hearing process for a particular Jurisdiction.

Delinquent Tax (DQ)

The Delinquent Tax module is used to maintain delinquent property tax accounts. The module tracks and maintains functions such as payment processes, calculation of interest, bankruptcy, and foreclosure.

Manufactured Homes (MH)

The Manufactured Homes module allows the Jurisdiction to maintain and track manufactured homes valued as either Real Property or Personal Property. The Manufactured Homes module allows maintenance of data, including the Parcel ID of the associated land, make, model, serial number, and other identifying and descriptive data.

SYSTEM ARCHITECTURE

Software Architecture

The essential points of the IAS software architecture are as follows:

Programming Languages

- Oracle RDBMS
- Developer 2000 for all forms, some reports
- SQLPlus for some reports
- PL/SQL with database engine
- COBOL

Calculations

- PL/SQL
- stored as database items
- use of objects, e.g, dwelling valuation, in which the dwelling is composed of additions plus other sums. If there is a change in an addition, the dwelling value changes accordingly

Data Organization

IAS is a multi-year and multi-cycle system. IAS has the capability to store an unlimited number of tax years and it can apply different valuation and taxation rules for each year. The capability is also there for IAS to support an unlimited number of versions of the data within a tax year. This feature provides for a complete audit trail of user-maintained data.

Future Growth and Scalability

We believe that IAS is well positioned for future system growth and functional scalability. IAS started as a Tax Billing and Collection system for the State of Ohio. Since that time, functionality has been added to include Computer Assisted Mass Appraisal, Personal Property Administration and Valuation, Manufactured Homes, Natural Resources Valuation, and Hearing Tracking. Enhancements in the flexibility of IAS have increased such that it is currently installed in over twenty states and one Canadian Province.

Oracle is well known for its technical capabilities and the continuous improvement and updating of its product offerings. As Oracle makes advances in technology, they are incorporated into the IAS architectural scheme when beneficial to the product. The Oracle database engine is known for its scalability with respect to database size and transaction volume handling, so as Jurisdiction needs for data storage and transaction volume grow, the scalability is available.

One particular aspect of the Oracle 9i database platform that also relates to scalability is the near linear performance improvement that can be achieved by additional servers available to the application.

Recommended Tools

The tool we always recommend with IAS is Oracle's Discoverer Product. It is a user-friendly ad hoc reporting tool. Other than that, the functionality of IAS is self-contained. That said, there is nothing to preclude the use of third party products as long as they are capable of querying the database.

Structure

IAS is designed as an object relational database. The relational description means that the data is stored in tables in a relational database. The object portion means that the business rules relating to the tables are also stored in the database.

There are two definitions of object. An object is an element of the system that is the combination of data and business rules. These map to the things a user of the system sees and does. Object also combine and nest together to produce the complete system. Thus, a dwelling may be an object. A parcel is also an object that is the combination of objects including the dwelling, land, etc.

The second definition for object is the Oracle term for items in the database. These are various types defined by the Oracle architecture, which can be divided into objects that contain the data and those that contain the rules.

Objects Containing Data

The type of object that is a combination of data and business rules contains or provides a way of accessing the data.

Tables

Tables contain all the actual data. They are defined as a group of columns. Columns are sometimes called fields or data items. A row is one set of columns. The whole table is a set of rows. Within IAS the tables can be broken into five types:

- **Data Tables**-Data tables contain actual data. These include descriptions and values. Most data tables are tied to a parcel. This is the data the system holds and manipulates. New parcels, dwellings, or whatever may be removed or added. A new tax year may require freezing the old data in time. New rates may require new values.
- **Rate Tables**-Rate tables contain factors that are used to compute values. These change as conditions require: a revaluation or tax calculation or other change in computed results.
- **Parameter Tables**-Parameter tables define the business rules. These define the definition of codes in a table, the meaning of a field, the method of calculation, the rules for calculation, edits of the data, and other things which describe how the system should work.
- **System Tables**-System tables are used by the system to track and do its work. These are usually not changed directly by users. The contents are changed by the system as it processes. These contain data such as error logs, processing status, and system version information.
- **Temporary Tables**-Temporary tables are used by processes - usually reports - to hold information compiled by the process. They usually are used to improve performance.

Views

Views are an alternate method of looking at tables. They are actually stored as SQL statements but are accessed like tables. They provide an easier or more efficient way of accessing part of a table or a combination of tables.

Synonyms

Synonyms are alternate names for a table or view.

Snapshots

Snapshots are copies of a table or view that are stored as a table. They may be created so that data from other databases appears as part of the user's database. They may also be built from complex views to improve performance. They need to be refreshed as the data in the tables is changed. Snapshots reference changes.

Indexes

Indexes are built to improve performance in reading data from a table. An SQL statement will provide the same results whether an index exists or not. When an index exists on some columns in the database, Oracle can use the index to only look at some of the rows in the table to see which ones meet the requested conditions. Without an index, Oracle has to read and examine every row. For some queries, an index can produce a huge improvement in performance.

Indexes are also used to edit rows for uniqueness. This helps maintain database integrity. Indexes used for this are defined as UNIQUE. In this sense, they are used to enforce business rules. The selection of indexes in IAS is based on our knowledge of the relationships and business rules for the tables.

Objects Containing Rules

Most objects, which define the rules in IAS, contain program code. This code is written in SQL and Oracle's programming language, PL/SQL.

The code reads data and processes it, often to write other data.

Functions

Functions are program elements that are called, with or without input parameters, and return a single value. They are not used to change any data in the database directly. One characteristic is that they can be called from an SQL statement.

Procedures

Procedures are program elements that are called, with or without input parameters, to perform some logic. They may return one or more values as output parameters. They may also update the database.

They must be executed from a PL/SQL block or from SQL*PLUS with an EXECUTE statement. Some procedures are used to maintain the database.

Packages

Packages are bundled groups of functions and procedures. Oracle executes code within packages more efficiently than functions and procedures compiled outside packages. It is also an easier way to manage a large number of those objects. The current release has almost 200,000 lines of PL/SQL code in packages.

Some IAS packages are used to perform global functions, such as common calculation functions, error processing, and edit processes. Other packages and processes such as batch jobs and forms use these.

External programs such as forms (screens) use other packages. These handle data manipulation, field edits, pull-down logic, interfaces for the databases for displays, etc.

Others perform calculations and other functions within modules. These process the individual business rules for modules.

Others manage processes that are performed across modules. These include functions such as automatic parcel id assignment, parcel locking, copying parcel data, etc.

Packages have two parts. The package header defines the functions, procedures, and their parameters. The body contains the program code.

Triggers

Triggers are routines called when an event happens in the database. The event is usually the update or insert of a row. They update the maintenance and timestamp information. Triggers are used to version tables. They also may edit the data, call calculations, synchronize the data with other tables, or update fields.

Sequences

Sequences are called to produce the next number in a series. They produce numbers and keys for a variety of functions, such as sales history (the salekey), automatic parcel id generation, and payments.

IAS Objects Outside the Database

While the data and rules are stored in the database, there is a need to access this information. This is usually done through software such as screens and reports. These are stored in files outside the database to create the client portion of the system.

IAS uses other files for the client part of the system. SQL code (*.sql) is used to create the objects, run reports, and do a variety of other tasks. Some reports are written in Oracle Reports (*.rdf, *.rep). Others are COBOL or C and the executable (*.exe) is provided. Forms (*.fm*) also require libraries (*.plx) of common code, icons (*.ico), logos (*.tif), and parameter (*.ini) files.

These programs are stored on a forms and/or reports server. They make calls to the database or interact with each other. The presentation of data from IAS is the primary purpose of these items. The actual storage and processing of data occurs within the database.

Dependencies

Oracle maintains a list of dependencies between objects. This list is consulted whenever an object is recompiled in the database. This insures that as objects are changed related objects remain synchronized. Any problems that may occur will be identified before they impact work done on the system.

Relationships Between Tables

The primary key of most tables is defined by a unique index. In IAS, these usually are named as the table name followed by _u. The primary key is also normally the first column on the table. Commonly used foreign keys are given another index.

The overall system design is based upon the idea that the application revolves around a set of objects referred to as parcels. These objects may be grouped together in various ways to form groups.

Individual parcels are assembled from other objects. Different classes of parcels are composed of different types of objects. For example, the data describing dwellings is different from that describing personal property.

A given class of objects may be used by one or more parcel types. Some objects are composed of sub-objects, which may also be composed of other sub-objects, etc.

Data Defined by Tables

Allowable Values

IAS has tables to assign allowable values. These determine the allowed codes and what they mean. The System Administrator can define the values allowed in the table and their meaning.

Edits

A table allows the creation of edits on fields that have been coded for them. The user can define an error message. Using a negative value for the results sets a hard edit; a positive number makes it a warning. Range edits and special cross edits can be entered.

Processing Options

IAS provides alternative methods of valuation for many types of property. For example, residential valuation can compute each element of a property to include the grade and depreciation factors or compute each part as the base value and apply the grade and depreciation factors to the total.

Commercial valuation can use the CLT method or Marshal & Swift® (MSW).

Setting the appropriate flag produces a full audit trail of all changes. Setting the flag keeps versions for all changes when appropriate while not setting it during test cycles such as cost table calibration prevents expanding the database.

User-Defined Fields/ Calculations

Many of the fields commonly used for property tax processing are built into the system. In some cases, there is information that may be desired by some sites and not others. Sometimes just the label of a screen needs to be changed to match local terminology.

In some cases, these definitions are coded into the processing options. At other times, they are coded in a table.

IAS contains a large number of user-defined fields. These are often labeled as USER1, USER2, etc., up to the number that is defined for the given table.

User-defined fields can also be defined to affect the calculation of a value. Placing a predefined calculation function name in the Function field does this.

Summary

We have discussed how the object structure is used to create the functionality of the system. Users can define data and calculations to meet their requirements while sharing the same program code with other users with different requirements. As legislative and other desired changes occur they can often be implemented without requiring the programs to be changed. Additional functionality can usually be added without changing the way things work for users who do not want to use it.

IAS MODULES

This section describes how the seven main modules are used in the overall property appraisal process. Reading this section will give you an idea of how each module can handle everyday data entry processes. The following modules are discussed in this section:

The main modules

- Computer Assisted Mass Appraisal (CAMA)
- Personal Property (PP)
- Assessment Administration (AA)
- Tax Billing and Collection (TX)
- Hearing Tracking (HT)
- Delinquent Tax (DQ)
- Manufactured Homes (MH)

Each module description contains the purpose for the module, an overview of its functions, brief descriptions of how it manages data, and major reports associated with each module.

Computer Assisted Mass Appraisal (CAMA) Module

Purpose

The CAMA module is a complete and accurate tool for the appraiser to set equitable property values. It maintains a database of property characteristics from which appraised value estimates are developed. It includes the necessary valuation tables and algorithms to support the three approaches to value: cost, sales comparison (regression and comparable sales) and income. CAMA permits classification of properties, including both land and improvements, for purposes of determining the assessed values used in calculating taxes. It includes a range of reports required for reviewing individual properties and assessing the performance of the valuation and review efforts.

CAMA General Description

Equitable Market Values

The system supports the three approaches to value (cost, income, and sales comparison) necessary to establish fair, uniform, and equitable market values for various types of properties required by state statute. When property applied to a database of up-to-date property characteristics, and when subjected to review by experienced appraisers and/or valuation analysis, the CAMA system will meet the objectives of generating equitable market values. The term sales comparison is used here in place of market to emphasize that, when property applied, all three methods are designed to estimate the fair market value of a property.

Land Valuation

Land in IAS is valued on a market basis using one of five measurements: front foot, square foot, acreage, gross, or site value. The front foot method provides for a depth table adjustment. All methods provide for the application of influence factors to adjust the base value of parcels whose land is atypical of the neighborhood.

Land valuation is an integral part of producing the property value under the cost approach, i.e., Land + Building = Parcel Value. It is assumed that the land value allocation developed above will apply to all valuation of the property (market and income).

IAS provides for Computer Assisted Land Pricing (CALP) that allows the appraiser to set up a series of land models for lots, square foot, and acreage entries to cover the range of land prices in the jurisdiction. The appraiser then specifies, on a neighborhood basis, the applicable land model for parcels in that neighborhood. The system automatically applies the unit prices from the model to each parcel, making the adjustment for excess size. Other land factors affect value, and so model rates can be adjusted by zoning, street, location, and utilities. The system will allow multiple land lines to be associated with a single property.

CALP is applied to both residential and commercial properties. The land values it provides can be adjusted by applying influence factors or re-specifying the land breakdown, as appropriate, or the land values can be overridden by inputting the desired unit price.

Land models entered into CALP can be developed in several ways under IAS. The most frequent approach is to execute a series of report templates that provide vacant or abstracted land values (land residuals) from sales. These can be expressed on per front foot, per square foot, per acre or site value basis. They can be sorted by neighborhood and other user-specified criteria. Statistics (average, low, and high) can be obtained from these reports and used in establishing benchmark models.

Classified Use Valuation

IAS provides for a Classified Use Valuation subsystem. Land is appraised based on both its fair market value and its classified use. This subsystem provides the mechanism for applying use value tables, such as crop, age, or income use values. The system can then track both market and use value on each parcel. Land valuation is based on use (pasture, tillable, etc.) and soil (actual soil or soil class) or any four user-defined classifications. User-definable rate tables are then set up for each classification as appropriate. If the land is used for farming, different yield rates can be applied based on year planted. IAS allows for land line assignment of acreage by soil type. Override adjustments can be made at the line level. The system also provides for the recoupment of taxes if land is taken out of the preferential treatment program.

The Cost Approach

IAS computes cost value estimates using the cost methodology developed by CLT during its over sixty-year history as an appraisal company. This methodology is widely accepted and forms the basis for the Illinois standard Appraisal Manual and the statewide CAMA systems in Kansas, Montana, West Virginia, Wisconsin, and Wyoming. The cost tables for each class of property are indexed to facilitate adjustments for time and location differences. Users with proper security can access the cost tables to modify unit values for individual construction components such as yard and miscellaneous improvements.

The cost tables used in applying these cost models are standard CLT base tables. These tables can be tailored to match the cost level in the Jurisdiction by conducting a cost index study that determines the typical (mean, median) ratio between actual new construction costs and the estimated costs established by applying the base tables. Sometimes changes in building practices or local conditions will require an adjustment to the rate or value for one or more of the base cost components. Occasionally, new structures, features, or components will be encountered which require additions of new codes and prices to the tables. The design of both the residential and commercial cost algorithms readily supports these types of user modifications.

Residential Cost Valuation

Residential cost valuation uses a base price for a standard structure, with additions and subtractions for variations from that structure. The standard structure is a 1200 square foot 1-story frame ranch with no attic, central heat, and plumbing fixtures. Adjustments are made for differences in heating, plumbing, basement, attic, finished basement, rec room area, unfinished area, fireplaces, and miscellaneous other features.

Additions are costed at a dollar/square foot rate, with the ability to make size adjustments using a constant and a square root term. Additions may be graded and depreciated separately from the main dwelling.

IAS provides the ability to make adjustments using factors based on neighborhoods and class codes of improvements.

Commercial Cost Valuation

Two cost methods are available for commercial structures, CLT and Marshall & Swift. Only one method may be used for a given tax year.

The commercial structure is viewed, for pricing purposes, as consisting of sections and levels, each of which can be depreciated separately. Each level can have its own story height, construction type, plumbing, heat, etc., on which to base its valuation. To this end, the computed RCN, percent good, and

RCNLD are stored for each level. Other feature values are added into the section line on which they are located, so that they are depreciated in accordance with the physical condition and functional utility rating of that line.

There are some differences between the data collected for the CLT cost approach and the data collected for Marshall & Swift. In both methods a base square foot rate is established based upon structural components, with adjustments for certain conditions. The CLT method tends to build a base rate from a "lowest common denominator" and then make adjustments for any variations in exterior and interior factors. Marshall & Swift has separate rate tables for different quality levels of the same structure type, and makes fewer adjustments to the base rate. Marshall & Swift includes time and location multipliers. Both methods produce an RCN, which is then depreciated to produce the building RCNLD. Both methods support all appropriate rates depending on building use and type. Both methods calculate a perimeter area ratio using exterior wall sizes applied to wall height. Story adjustments are made where appropriate.

Condominiums

The Condo Master screen allows information for the individual condominium complexes to be stored. Each unit type within the complex is identified, as well as the areas, rates, and any value adjustments. The system offers numerous variables such as location, floor, view, and amenities to value condominiums. Final values will optionally include a percentage of ownership of land or building from the condominium master.

Property Sketch

Sketches are drawn with a point and click utility (Mouse Sketch) integrated into the IAS screens. The sketch is stored in a vector format. These vectors are stored as character data, e.g., U25R40D30L20U5L20 (up 25 feet, right 40 feet, down 30 feet, left 20 feet, up 5 feet, left 20 feet), and can be entered and maintained manually as well as through Mouse Sketch. The vectors are edited for closure and areas computed. If the vectors do not close, the system will display the line that needs to be reviewed for errors. Simple rectangular additions may be described by providing the starting direction and second dimension, e.g., R20x10, which (assuming a clockwise direction) would be translated R20D10L20U10. Mouse Sketch provides the ability to maintain a set of sketch vectors previously entered to define the perimeter of the main dwelling and its additions. A computer-printable sketch can be produced with area computations and dimensions.

The areas calculated from the vector sketch are written to the file and used for subsequent valuation processing. The capability to sketch angles other than 90° and the ability to sketch arcs and circles is also provided. The user only enters manually calculated areas if a structure is so irregular that it cannot be sketched. For commercial structures, both areas and perimeters are computed from the sketch vectors but do not update the areas/perimeters used for determining value—this allows the appraiser latitude in sectioning and applying adjustments for common walls.

A graphics sketch display uses the graphics mode of PC workstations to display the line work, dimensions, and labels of the perimeter sketch. This feature also tiles the different areas of the sketch with different colors or shaded patterns. The graphic sketch allows isolation by floor level and zooms in and out for varying scales.

Sub-area codes are displayed to the right of the sketch with the calculated square footage amounts. An alphabetical code is tied to each individual sub-area and displayed within the sketch to show the location.

In IAS, there is no limit to the number of additions that can be vectored and calculated. Any addition can be vectored or entered as a manually computed area regardless of its order in the sequence of additions. Individual addition vectors can be maintained without the need to re-key the whole vector. In sketching structures, miscellaneous buildings can be located in relation to the main structure without being drawn, using the Mark command.

Upon original conversion, IAS will batch load the building sketches and vectors into the database.

Other Building and Yard Improvements

Miscellaneous (OBY) commercial and residential items are supported in IAS. Valuation is table-driven, allowing rate flexibility using size adjustments and a grading system. IAS also allows for other modifications, including obsolescence and override capability.

Sales Comparison and Multiple Regression Analysis

The market submodule produces market value estimates using MRA/comparable sales. It can extract sold properties from the master file and build a sales history file for sales analysis purposes. The flexible design of the market submodule allows users to:

- Process complete multiple regression analysis modeling within IAS.
- Import coefficients from a stand-alone modeling program.
- Enter coefficients for sales adjustment.
- Calculate value based solely on comparable sales.

Regression Analysis

The system features constrained multiple regression analysis (MRA) modeling, designed for the appraiser's ease of use. Constrained regression modeling permits the appraiser to specify the property factors to be considered in each model and an acceptable range of values on the coefficient of each factor. For example, due to the mix of sales available and the property factors considered for a particular model, a factor such as detached garage area comes into the unconstrained model with a coefficient of \$4.53. The appraiser/modeler wants a coefficient between \$8.00 and \$10.00 per square foot and, by specifying this as a constraint, will force the factor into the model at \$8.00. Constrained regression automatically adjusts the coefficients of the other factors to obtain the best least squares fit.

Constrained regression is especially helpful in market areas where lack of sales data makes it impossible to develop a complete market model. Appraisal knowledge combines with actual sales to provide better models.

The system allows the user to create a number of models within the Jurisdiction, each applying to a neighborhood or group of neighborhoods. Within a neighborhood, further subsets may be created based on a user-defined data item.

The system supports up to 99 candidate variables for use in regression and market valuation. It does not place a limit on the number of observations (sales) in a modeling run. Up to 59 of the variables can be specified as candidate variables for a specific regression model. An unlimited number of variables version is also available, but is not usually practical due to performance issues. The market valuation subsystem allows the creation of new variables for valuation. These can be based on algebraic, exponential, logarithmic, and trigonometric functions among others.

The constraint feature allows the user to control the inclusion or exclusion of specific variables. The data extraction submodule includes features for the linearization of assigning weights to coded variables in the database. The Edit and Expansion submodule allows the user to create transgenerated variables using arithmetic or algebraic terms. The Edit and Expansion module also allows the user to expand classification or discrete variables into binary (yes/no) variables. They are then assigned individual coefficients, aggregated into groups, or weighted into a linearized value, for use in modeling and/or comparable selection.

The system generates numerous performance statistics.

The software, through its transgeneration capability, supports log-log or linear-log models.

Comparable sales is the primary factor in determining the sales comparison value, and hence primary emphasis in modeling has been placed on calibrating models that provide reasonable adjustments to be applied in adjusting comparables.

However, the modeling capabilities are quite powerful and can be used in analyzing other property characteristics and value indicators.

Comparable Sales

The comparable sales submodule uses a Minkowski metric to determine comparability of sales based on user-assigned Selection weights. The module relies on regression coefficients to adjust comparable sale prices to the subject property.

When creating comparable sales selection criteria, the user specifies each variable as continuous or discrete. Discrete variables apply the weight to the comparable sales price if the variable value of the sale is not identical to the subject. Weights are assigned which cause the comparability distance metric to make rational trade-offs between significant differences in various essential property characteristics.

In other words, the system searches for comparable sales within the neighborhood group. If there are not five highly comparable sales within the group, it will then search all of the sales for the subject property's cluster, a superset of all properties exhibiting similar market behavior.

The user can calculate comparables for one parcel, a group of parcels, a neighborhood or the entire file.

The user specifies the property characteristics to appear on the report and the selection weights. The adjustments are normally the MRA coefficients from the model and used to value the subject parcel.

These comparables are used in conjunction with the MRA model to generate an estimate of the market value of the subject property. This estimate can then be correlated with the cost approach on a single field review document known as a comparable sales report.

There is a series of detail market screens that allow for comparable sale review, criteria selection, and model results.

Non-Linear Methods

Other model calibration methods can be implemented. The export features of IAS can be used to download CAMA data to personal computers for input to PC-based modeling packages that perform

feedback analysis (Adaptive Estimation Procedure), non-linear regression, etc. These models can be applied to properties and the resulting value estimation imported back into the IAS database.

IAS currently supports third party statistical analysis interfaces such as SPSS.

Income Valuation

Income models for various types of income-producing property in different geographic areas (neighborhoods) are maintained in the system and applied consistently to each property with the appropriate characteristics. The potential net income streams are then capitalized to provide estimates of value in accordance with the income approach. The application of gross rent multipliers or gross income multipliers is available as part of the model approach for appropriate types of properties. Several analytical tools including MRA are available to the user for the purposes of gross rent or gross income multiplier studies.

Statements of actual income and expenses can be used to calculate an income value using several methods, including GRM, GIM, mortgage equity, discounted cash flow, property residuals, and direct capitalization. These methods have corresponding review screens for valuation. The user chooses the most appropriate final value.

The IAS income approach allows the user to choose between an income model approach and the use of actual income and expense data. The income model approach uses the description of the property laid out in the collection of improvement characteristics for the cost approach, as the basis for aggregating areas and units against which income and expense models will be applied. This income model approach is a *ProForma* type approach. Use of actuals is implemented by entering income and expense detail developed from owner statements. Several calculation methods are available to compute a final income value. The appraiser compares both the modeled and actual income values and chooses the most appropriate value estimate.

The income model approach contained in the system performs valuation by income capitalization for all types of commercial properties, including apartments, hotels, motels, offices, retail, warehouses, auto service, banks, restaurants, and fast food. There are 25 pre-defined categories installed with the base system, and the user can define others.

The income model approach differs from traditional computer-assisted income valuation techniques in that it does not require income data on each property. Income models may be developed through external spreadsheet analysis of income and expense data or by utilizing computerized modeling software such as the MRA module in IAS to analyze the data. Models are developed on the basic physical characteristics collected on the standard Commercial/Industrial data collection form. Valuation results may be adjusted for exceptional properties by inputting income quality rating, expense adjustment factor by age, occupancy adjustment factor, and capitalization adjustment level. Provisions are included for excess acreage valuation.

Value Reconciliation

The CAMA Appraised Value screen is a final value screen where the user chooses which method of valuation is applied to the parcel. All three estimates (with both market comparables and regression estimate for the market approach) are written to the database. Any one of these values can be selected as the final value, or an override value can be entered for the parcel.

IAS allows for a last review date on the value reconciliation screen and supports re-costing and assessment posting from the value reconciliation screen.

CAMA Data Management

The CAMA module provides a complete database of property characteristics. Here is a **partial** list:

Parcel

- Neighborhood
- Map/Routing
- Location Address
- Property Use and Classification
- Zoning and Municipality
- Topography
- Utilities
- Reason for Change Codes
- Economic Condition Factor
- Exemption Percent

Land

- Size (front feet, square feet, acres, units)
- Land Code (use)
- Influence Factors
- Classified Use (soil, etc.)

Residential

- Story Height
- Style
- Construction
- Year Built, and Effective Year Built
- Basement and Attic
- Heating and Heating System
- Miscellaneous Features
- Fireplaces, Stacks, and Openings
- Additions (separately graded and depreciated)
- Grade
- Condition, Desirability, Utility (CDU)
- Physical, Functional, Economic Depreciation

Condos

- Type
- Level
- View
- Complex Name and Number
- Unit Number

Commercial

- Structure Code
- Year Built, Effective Year Built
- Construction Type
- Area by Section
- Wall Height

- Number of Stories
- Interior Condition
- Attached Other Features

Income

- Tenant Name
- Rental Income
- Other Income
- Expenses by Type
- Area
- Income and Expense Dates
- Contact Info

In addition to these maintainable fields, intermediate and final value calculations are stored in the database. There are also a number of user-defined fields available for locally significant characteristics not included in the pre-defined characteristics.

CAMA Reports

IAS provides a number of pre-defined reports. These include:

Appraised/Assessed Value Listings - The system provides the ability to print appraised/assessed value listings for the Jurisdiction, sorted by parcel identification and/or map and routing number, account number, and owner's name. These listings contain, at a minimum:

- Neighborhood or Tax District
- Parcel I.D. and/or Map and Routing
- Account Number
- Number of Acres
- Class of Property
- Improvement Value
- Land Value
- Total Value
- Totals are produced by property use code within neighborhood or tax district

Valuation Report - Value Change Abstract - Assessor's Final Report - Using the value change reason codes in the system, the user can track all value changes as to amount and reason, and produce a detail report listing all value changes, the reason(s) for those changes, and the total changes by tax district and reason code within each class. This report provides the Assessor/Appraiser with the necessary information for documenting the updated value abstract and for tracking and documenting value changes that may result from Formal Appeals proceedings or subsequent Court action.

Impact Analysis - This report provides detail and summary information as to the change in value due to reassessment by property class and tax district. It can be used to evaluate the impact of the reassessment before release of new appraised values, i.e., to identify any shifts in value between classes, within neighborhood, etc.

Proposed Application Software (IAS Baseline Description)
Henry County, Indiana

Impact Notice - This is a taxpayer information document that presents the new appraised value to the taxpayer in light of the taxes that the taxpayer would pay on the same property prior to revaluation and after revaluation. The taxes before revaluation are calculated based on previous assessed value (adjusted for any inventory changes) and previous effective tax rate. The "impact" taxes are calculated based on the new assessed value and an "impact" tax rate calculated by assuming the same fiscal requirements (effective tax rate times tax base) as the previous year, i.e., Impact tax rate = Old Tax Base times Old Tax Rate divided by New Tax Base (excluding New Construction).

The impact notice shows the taxpayer that, even though the assessed value may have increased by a significant percentage, the taxes will not necessarily increase by this same amount. Moreover, in fact, for some properties the taxes may decline if the new assessed value shows a smaller increase in value relative to other properties.

Data Mailer - Property Description Report - A data mailer can be produced that will show selected physical characteristics of properties on the database. These can be mailed to taxpayers for verification of information or sales verification based on ownership change.

Property Review Document - IAS produces a detailed field review document that lists all of the property characteristics organized by building. An expanded version of the report includes the income model approach for commercial properties. This document may be used for field audits (data verification and review), picking up new construction and alterations, or value review.

Value Change Report - IAS produces a standard value report that compares the prior year value to the new value and the percentage of change per parcel.

Field Work Sheet - A field work sheet can be produced that will store the needed information for the Appraisal staff to take to the field, including assessment data, permit data, ownership data, and sketch of property.

Agriculture Rate Table List - This report contains all crop or soil and use types in the table and the associated rate.

Agriculture List by Parcel - This report prints all Agriculture types per parcel along with Owner Name, Classified Use Application Number, Class, Range-Tract-Section, Appraised, and Assessed Land.

Agriculture List - This report prints totals by Agriculture Category or Tax District.

Current Classified Use Valuation List - This report prints all parcels on the Current Classified Use Valuation program. It contains Parcel ID, Application Number, Owner Name, Classification, Acreage, Appraised Values, and Mailing Address. This report may be in Owner Name, Parcel ID, or Application Number sequence.

Current Classified Use Valuation Applications - The system generates the classified use applications.

Computer-Printed Property Record Card - Property Record Cards can have been created for some jurisdictions. These cards can be printed for individual parcels or in continuous form. In general, the computer-printed property record contains the following data:

- Parcel Identification
- Ownership
- Legal Description
- Land Description and Pricing Data
- Improvement Description and Pricing Data
- Correlation of Values
- Sketch of the improvements on the property

Personal Property (PP)

Purpose

The Personal Property module provides for the receipt and processing of property returns from taxpayers, the computation of an assessed value, and in case of failure to report, a mechanism for forced valuation of the property. The personal property module also provides auditing features to assist users in verifying the reasonableness of a return.

Reporting forms, the categorization of personal property for valuation (and sometimes assessment factoring) purposes, and administrative functions, such as forced audits, penalties for failure to file, etc., often vary by state. Various forms can be produced and select lists produced using Oracle tools such as Oracle Discoverer®.

Personal Property General Description

The on-line Personal Property System provides for the maintenance of personal property information, tax extension, and timely reporting. The system provides the following functions:

- Unlimited history to view values and tax history information by tax year and file year
- Unlimited alternate name indexing (aka, dba, etc.)
- Unlimited alternate identification number indexing
- Unlimited location address indexing
- Optional Auto-assigning of PP Account number with the ability to customize the assignment of account numbers by installation site
- Unlimited ownership and multiple ownership information
- Inquiry search screen for real or personal property records using user-defined codes that can be set up as State use codes or any other defined codes
- Account via OCR-A or bar coded documents
- Entry of account numbers for mass filing of non-filer entry using OCR-A or bar coded account numbers
- Reconciliation status summary screen to reflect preliminary and changed values and exemptions for any account/parcel during reconciliation
- Status of the account, review date, additional status flags, tax codes, and neighborhood codes
- Entry of new account records and database changes on a current year, next year, or back assessment record
- Unlimited access to add, insert, and/or modify comment maintenance on a detailed line basis
- On-demand or in batch reporting for a single account or entire file or sections of the file
- Bar Code scan of the Account number on the Tax Return
- Index search screen to find a personal property account by account number, location address, owner name, or alternate name, tax district, business name, NAICS code, etc.
- Integration from the IAS Real Property System to notify a personal property account of key activities, such as the removal of an exemption or sale of real property

In addition, the Personal Property system provides the following interfaces with the IAS base module:

- Exemption Sub-System
- Common Owner Table
- Mortgage Code/Mailing Number Table
- Alternate Names Table
- Alternate Identification Numbers Table
- Alternate Addresses Table
- User-Defined Field Table
- Parcel Comment Table

Account Maintenance

The user can create an account and build account information pertinent to the business, such as filing date, business start date, federal ID number, business description, business type, industry code, social security number, fiscal dates, file by date, extension date, etc. Fifty user-defined fields available can be customized for the terminology of each site. There are also user-defined table codes set up for the computation of a value.

Value Maintenance

The Personal Property Value Maintenance screen allows the authorized user to enter detailed filings from tax returns. The detailed valuation screen supports the entry of appraisal information used in the valuation process, displaying all cost information and values associated with individual property records.

The subsystem incorporates classes of detailed records that conform to State guidelines. The user can enter current and delinquent (back assessment) detail asset information that includes original cost value, taxpayer value, assessed value, year acquired, number of units, etc. The Personal Property Value Maintenance screen will calculate an appraised value amount using the rates/factors associated with the line item entered.

The user can enter detailed personal property line items for regular items, manufactured homes entries, and CAMA dwellings/detail line items. A single line or a multi line entry is available. The multi line entry option only displays required entry items to speed up entry of detail assets.

Leased Information

Leased equipment is entered as owned or leased equipment, thereby building a cross-reference file. Values can be assessed for special conditions. Users can maintain lease information, such as the lease name, lease account number, and lease assets by lessee and lessor. They also have the ability to maintain lease information for an account and cross-reference accounts for future value assessment/auditing. In addition to entry availability, the users can access a lease cross-reference inquiry screen for Lessee to Lessor relationship and Lessor to Lessee relationship for the user to view lessee/lessor information.

OBV Interface

CAMA OBV entries, total building value, selective dwelling values, additions, and other features can be pulled into the Personal Property system for residential and commercial properties. CAMA maintenance is accomplished before selecting CAMA entries for Personal Property assessment. The user has all the same OBV capabilities such as sketching, Property Record Cards, worksheets, and valuation, because the Personal Property module is a shared module with Real Property.

Summary View of Values

There is a summary view of values and taxes. Category and class (also known as sum line number) summarize values. A total value is displayed at the bottom of the screen, broken out by original, adjusted, and net for appraised, pollution control, filing penalty, omitted penalty, exempt, and assessed values and taxes. User-defined labels customize the terminology of each site.

Penalty Calculations

The subsystem has the ability to assess late filing penalty, non-filing penalty, and/or omitted penalty on applicable assets/accounts. The user can view the calculated penalty view on a detailed line basis. The user can calculate late filing, non-filing, and/or omitted penalty on-demand. (This module can automatically calculate these penalties upon committing the transaction, if desired, to eliminate the need to perform this on-demand function.) A batch program is also provided to calculate penalties.

Calculated Values

Values are calculated on a per line item basis. The Personal Property Value Maintenance screen uses the table rates previously established upon installation to calculate the appraised value. The user is given the option to use the calculated value or to override the value. If the user does not override the value, then the calculated value becomes the final appraised value for the line item. The system uses an unlimited amount of depreciation tables to finalize the RCNLD. LAS supports quality factors and asset types in determining what depreciation table to utilize.

File Year

Personal Property filings will be entered per file year. Taxes can automatically be calculated upon committing the transaction or pressing the calculation button. Tax rates used are based on the tax district on the account and file year entered.

The file year will indicate whether this is a current filing (where the effective tax year equals the file for year) or is a back / prior years assessment filing. Current filings are identified as tax returns filed in the current assessment year for the current year. Back/prior assessments are identified as tax returns filed in the current year for a prior year(s). The Personal Property Value Maintenance screen will use the appropriate valuation and tax rate tables for the effective file year entered.

Interface With AA Module

The Personal Property Value Maintenance screen uses the alternate identification and alternate name standard modules. Alternate name and alternate ID options exist on the drop-down menu available for entry/query at any time in all screens in Personal Property. This approach can be referred to as a *browse concept*. These options would typically be entered in the Personal Property Account Maintenance screen and utilized in the Personal Property Value Maintenance screen to query an account by either or both of these browse fields. Alternate IDs can be established on any number that is determined relevant to be queried on at a later time. Alternate names are owner names DBA, AKA, FKA, etc., and can be queried by selecting the appropriate button and entering the name to be queried.

A copy function is provided within the AA module to copy personal property detail line items for a prior tax year into the current tax year. This feature exists in the copy maintenance module. Once records have been copied or inserted into the Personal Property Value Maintenance screen, the user can assess the records as any other personal property assessment for the current tax year using the Personal Property Value Maintenance screen.

Vehicle Maintenance

The user can perform the valuation of automobiles or motorcycles and validation between mileage with respect to the zone, and/or location upon entry based on the database information.

Personal Property Data Management

The Personal Property module provides a complete database of detail asset characteristics and owner information. Here is a **partial** list:

Detailed Information

- Asset ID
- Description
- Type
- Category
- Note Code
- Year Acquired
- Number of Units
- Calculation Method
- Schedule
- Trend Factor
- Taxpayer Value
- Original Cost Value
- Assessed Value
- RCN Value

Owner Information

- Neighborhood
- Tax District
- Owner Name
- DBA Name
- Property Location
- City/State/Zip
- Total Number of Owners
- Owner Type Code
- Owner Link
- Agent Code
- Marital Status

Account Information

- NAIC
- SIC Code
- Use Code
- Business Type
- Description Type
- File Extension Date
- File Extension Number
- File Date
- File Code
- Lien Code
- Lien Number

Personal Property Reports

Alpha List – This report is generated in owner sequence displaying Account ID associated with the name and tax district.

Select Parcel List – This report can be generated for a selected parcel listing of account information for general purposes selected by parcel number, neighborhood, or zone.

Non-Filer Report – This report contains a list of non-filers by fieldref and account type.

Field Location Index - This report generates a field location report selected by parcel number, neighborhood, or zone.

Business Worksheet - This report generates a personal property worksheet for regular business accounts containing ownership information and valuation detail by selected parcel numbers, neighborhoods, or zones.

Leased Equipment Worksheet – This report is a personal property worksheet for lease accounts containing ownership information and valuation detail by selected parcel numbers, neighborhoods, or zones.

Batch Cost Report – This report provides the user with a list of accounts comparing their current and previous year assess values.

Value Change Report – This report identifies the updated value changes for a selected period of time.

Certificate of Corrections – This report prints a State-approved certificate of correction form utilizing the on-demand function. The user also has the ability to generate and pass a correction and note to a previous year record through a screen.

Omit Letter – The system will generate an Omitted Letter if the filer has personal property assets that are omitted.

Mailing Labels – The system will generate mailing labels for the requested classification of parcel type.

Personal Property Tax Return – The system generates a report that is customized by the installation site and conforms to State guidelines.

Proposed Application Software (IAS Baseline Description)
Henry County, Indiana

End of Year "Rollover" – This report rolls over personal property accounts. This report will also roll over tables from modules that are interfaced with the personal property module, such as: Owner, Alternate and Multiple Owners, Legal, Mailing Address, and Assessment.

Personal Property Batch Cost - This report gives the user the ability to batch cost all assets or selected assets based on parcel number ranges, account type, fieldref code, neighborhoods, or zones.

Non-Filer Update – This report is a batch update that calculates non-filer filer accounts.

Penalty Update – This report gives the user the ability to calculate penalties for accounts based on a parcel number range, account type, and/or penalty type. It also gives the option to re-calculate accounts that already had a penalty applied.

Cost Schedule Rollover – This report creates appraisal records to be used in calculating values.

Batch Deactivation – This report gives the user access to deactivate or reactive accounts in the personal property sub-module selected assets based on parcel number and account range by rollype.

Assessment Administration (AA)

Purpose

The purpose of the Assessment Administration module is to allow the user to maintain owner, legal and transfer information. This information can be maintained through transfer processing, split processing, and combination processing. AA also contains summary valuation information from CAMA and Personal Property. The information from the Assessment Administration system is carried into the Tax Extension module and used for tax calculation and roll certification.

Assessment Administration General Description

The Administration Assessment module of IAS provides the following features to perform clerical tasks quicker and more accurately.

Inquiry Indexes

References the desired information when the Parcel ID is not known. Some examples include: owner name, property address, appraisal ID, and relationship between Real and Personal Property Accounts.

Standardized Names and Addresses

Allows the user to establish a single name and address to be referenced for each owner, use value, homestead, and mailing name. This approach reduces the amount of data stored and standardizes owner information.

Zip Code Table

This feature allows the data entry operator to enter a five or nine digit zip code. The system will re-display the correct city and state from the standard zip code table.

Multi-Year Assessment and Collection Data Maintenance

Allows data to be entered at the time the activity occurs, regardless of the stage in the particular assessment cycle. Unlimited years of data can be stored in the Assessment history screen.

LANDISC Interface

This option can provide a real-time, on-line interface with the digital image (picture) of the property tied to the detailed property characteristics.

On-Line Audit Trail

The system can keep a historical reference of all changes by user ID and maintenance date on selected screens. The on-line audit provides an easy visual check of the changes made to the property.

Unlimited Ownership Name and Address

IAS has the ability to store a complete detail history of ownership names, addresses, and sales history for an unlimited number of years. The only requirement is the amount of physical disk space that the system has available. The ownership screen displays owner name, percentage of ownership, exemption status, and social security number per owner.

Status Review Screen

IAS has the ability to display the most current status of a parcel at any given time.

Unlimited Property Addresses

The system stores unlimited property location for both real and personal properties. The user can logically link the situs address to each line of data in the database from any IAS screen.

Assessment Administration Data Management

The major components of the system can be divided into the following segments.

Real Estate Split Tracking

Real Estate Split Tracking provides for a streamlined method for dividing real estate property. Here is how it works:

The original parcel number is entered into the split tracking system with the split number, tax year and all new parcel IDs created as a result of the split. New data for the legal description and name/address can also be entered at the same time. Parcel value has a proration option available for valuation and special assessments.

The system will balance the acres to verify that total new acreage equals old acreage.

Real Estate Combination Tracking

The Combination Tracking feature allows for an efficient method of combining multiple properties.

The combined parcel number, new legal description, combination number, acres, and old parcels are entered into the combination tracking system. The system will deactivate the old parcel numbers, providing an efficient means of tracking combined parcels.

Real Estate Transfer Tracking

The Real Estate Transfer Tracking feature provides a history of all transfers on-line with ownership, sales data, and note sections available.

Exemption Processing

The AA module can maintain the exemption status of a property.

Unlimited Legal Description

The AA Module can store and print the entire unlimited legal description and pass this data to other IAS Modules. Users have the ability to highlight, cut, paste, search, and replace legal descriptions. Additional fields that are available include subdivision name, plat book and page, block, unit, phase, etc. Users can define as many fields as necessary to meet their needs.

Annual Rollover

Annual Rollover in IAS can be implemented per module. Site-specific business rules can be applied to meet any special requirements. For example, some jurisdictions determined that they would like to rollover deactivated records; other sites do not want this feature.

IAS provides for the valuation of land enrolled in preferential assessment programs. Land valuation is based on Use (pasture, tillable, etc.) and Soil (actual soil or soil class). User- definable rate tables are

then set up for each Use/Soil entry as appropriate. Different yield rates then can be applied based on year planted. LAS allows for land line assignment of acreage by soil type. Override adjustments can be made at the line level. The system also provides for the recoupment of taxes if land is taken out of the preferential treatment program.

Assessment Administration Reports

Valuation Totals - The Valuation Totals report contains District and County totals for land, building, acreage and parcel count by classification.

Abstract of Real Property - The system provides detailed information for preparing the Abstract of Real Property. District and grand totals are a summary of the value changes by reason code or by state specific code.

Abstract of Values of Land Taxed According to Specified Use Value - The system provides detail ag /land use information to generate the values needed for this report.

Abstract of Exempted Real Property - The system provides the values to produce an abstract of exempted property.

Classification List - The system will generate a report based on property classification. Example: Exempt, Gas, Oil, Public Utility, etc. The list contains Parcel ID, Owner Name and Address, Legal Description, Acres, Range-tract-section, Appraised, and Assessed Values.

Alpha Cross-Reference List - This report is generated in owner sequence displaying the Parcel ID associated with the name.

Mailing List - This report is generated in mailing name sequence displaying Parcel ID, Mailing Name, Mailing Address, and Loan (Mortgage Lender) Number.

Alpha Legal Cross-Reference - This report is generated in owner sequence displaying Owner Name, Parcel ID, Legal Description, and Acreage.

Detail Mailing List - This detail report prints in mailing sequence and displays Parcel ID, Owner Name, Mailing Name/Address, Legal Description, Loan Number, and Date of Mailing Change.

Transfer List - The system generates a report of all transfers. It contains Old Owner, New Owner, Legal Description, Appraised Values, Class, Acres, Transfer Number, and Parcel ID.

Land Use Code Listing - This report contains Parcel ID, Owner Name, Classification, and Land Use Code.

Neighborhood Code Listing - This report cross references Appraisal ID, Parcel ID, and Neighborhood Code.

Partial Value Listing - The system generates a report of new construction parcels that are only partially completed. It contains Parcel ID and Appraisal ID.

Appraisal Identification Listing - This report is generated in Parcel ID order containing Parcel ID, Appraisal ID, and Owner Name.

Owner Code Listing - This report prints the Owner code and the associated name and address. It may be printed in Name or Owner Code sequence.

Zip Code Listing - This report identifies all zip codes used in the county and is used to maintain consistent zip codes county-wide. The owner/mailling addresses use the zip code field to display the City/State. This eliminates the need to encode City/State manually on every parcel.

Homestead Listing - This report reflects all parcels that currently have a homestead exemption reduction.

Valuation Post Cards - The system will generate a Revaluation Notice Post Card. Cards may be printed for all reappraisal changes, new construction changes, or all value changes.

Labels - A generic label program is available that will print mailing labels for the requested classification or range of parcels.

Parcel Value List - This programs accepts a range of parcels and generates a report containing Parcel ID, Class, and Appraised Values.

Denial Notices - The standard Department of Revenue denial notice is provided in a batch mode. User has the ability to store the detail reasons for the denial in the Exemption database.

Homestead, Total Exemption and Ag Receipt Cards - ASCII flat file is produced that can be used for large volume printing of these state mandated forms. Some sites prefer to print these forms on large volume Mainframe printers. Files can be adapted to meet local requirements.

Homestead Field Review Documents - Exemption field review documents are available for all Homestead Parcels. End User can flag parcel as a problem account and field-tracking document will be generated.

Homestead Letters - IAS provides a wide variety of letters available for tracking exemptions, deleting of exemptions, and return mail, to just mention a few options.

Tax Billing/Tax Collection Module (TX)

Purpose

The core purpose of the Tax Billing and Collection Module (TX) is to extend, collect, and distribute property taxes and all related charges. In IAS, property taxes and secondary charges are extended (calculated) based on rates maintained in IAS and property valuation maintained in the Assessment Administration Module. This calculation can occur by means of a batch process or through on-line processing. After extension, the calculated tax amounts are available for collection.

The TX Module accepts a number of different means by which payments may be posted. Payments can be directly posted to parcels through the use of on-line payment processing screens, or IAS can accept payments processed through third party cashier applications utilizing the IAS Payment Interface. Additionally, IAS accepts payments from a number of mass payment processes such as Lock Box payments and Mortgage Company payments.

Once payments have been accepted, IAS allows for the organization and distribution of the payment funds received and allocates these funds to the taxing authorities. This process is referred to as Tax Settlement and Disbursement processing, in IAS.

An overview of the features of Tax Billing and Collections:

- Tax Rates
- Tax Extension
- Production of Tax Bills
- Adjustments to Tax Values
- Payment Processing including:
 - Online payments
 - Batch payments
 - Third party cashier application payments
 - Refund processing
 - Pretax processing
 - Escrow processing
- Delinquent processing
- Special Assessments
- Tax Settlement and Disbursements

Tax Billing and Collection General Description

Tax Rates

The organization and maintenance of tax rates are a key component of the tax extension process. The TX module of IAS allows the user to maintain a variety of rate structures. Rate structures such as single jurisdiction, multiple jurisdiction, and multiple value class rates may all be processed in the tax rate arrangement of IAS.

Tax Extension

The term *Tax Extension* in the TX module refers the calculation of original taxes and related charges for a given collection period. The TX module provides for an automated calculation and posting process of both fixed-and percentage-based charges. Automated posting may take place at user-defined intervals, such as at time of payment posting, at time of original charge calculation, and on a fixed monthly basis. The tax and fee definitions define the various types of fees, penalties, discounts, and interest used in the automated posting.

Production of Tax Bills

The production of tax bills is a direct result of the Tax Extension process in the Tax Billing and Collection module. Tax bills can be generated in real time for printing on an as-needed basis or processed in batch mode for mass distribution to tax payers. Generally, individual tax bills are unique to each installed site and must adhere to legislated standards. As a result, routines that generate these custom on-line and off-line bills are created and maintained for the production of tax bills.

Tax Adjustments

Performing adjustments to tax charges due to value changes, fee adjustments, rate changes, and other requirements that impact tax charges is a primary role of the Tax Billing and Collection module. The module provides the means by which a variety of these adjustments may be performed both automatically and manually in the system. The tax adjustment process allows for the reversal and redistribution of tax payments based on adjustments.

Payment Processing

Payment processing in the Tax Billing and Collection module provides for a cash receipting system that facilitates the posting of payments to outstanding tax charges. This system provides a number of reports that allow for the daily balancing of collections with posted amounts, in addition to refunds and pretax payments.

Additional solutions to collecting taxes are also provided in payment processing:

- **Cashier Interface** - The system provides an interface that may be utilized with various front-end cash receipting systems. This allows for a single cashier system from which all over the counter cash receipting can be accomplished (i.e., tax collection, licenses, parking fees, etc).
- **Mortgage Tape Payments** - Payments initialized and received through mortgage company agencies are processed through the batch payment processing function of the TX module. Tax bills may be generated through electronic media and sent to the specific mortgage companies or to a specified tax service agency. Mortgage company and tax service agency payments can also be received and processed through batch payment processing.
- **Lock Box Payments** - Payment processing provides the option to process electronically transmitted payments received through the lock box of a bank.
- **Other Batch Payments Processes** - The payment processing function of the Tax Billing and Collection module allows for payment processing through additional batch means such as Authorized Charges (ACH) processing.

Refund Processing

The payment processing functions of the Tax Billing and Collection module allow for the collection and issuance of refunds in overpayment situations. Refunds are automatically generated and maintained as overpayments are processed.

Pretax Processing

Pretax processing is an additional feature of payment processing in the Tax Billing and Collection module. Pretax processing allows for the collection of funds for later application to future outstanding tax charges. The funds are placed in a holding area in the module where they remain until future taxes are extended and available for payment.

Special Assessments

The Tax Billing and Collections module provides a subsystem for the establishment and maintenance of multi-year property-based special assessments. These special assessments are integrated with all functional areas of the module and can be applied to any property with which taxes are to be calculated. The special assessment subsystem can accommodate multiple types of special assessment calculations such as:

- Calculated using millage rates applied to assessed values.
- Manually entered by the user for a billing cycle.
- Amortized over a number of billing periods.
- Single Flat tax amounts applicable to all parcels.
- Fire district assessments based on a specified unit type such as per lot, per acre, and per square foot under roof.

Tax Settlement and Disbursements

The Tax Settlement and Disbursements function provides for the periodic reconciliation of funds collected and available for disbursement to the various taxing entities. This reconciliation takes into consideration tax credits that are to be reimbursed to the jurisdiction from other governmental agencies. Tax Settlement and Disbursement frequencies vary from one jurisdiction to another, i.e., daily, monthly, quarterly, etc.

The Disbursement/Settlement Scheduler allows for the definition of the frequency and level of settlement required and needed in disbursement reports. The IAS Disbursement/Settlement Modifiers allow the user to define percentage reallocations of monies appropriated for disbursement.

Settlement extract procedures extract Tax Settlement Detail records from the database and summarize this information based upon the parameters outlined in the Disbursement/Settlement Scheduler table and Disbursement/Settlement Modifier table specifications. The summarized information is then stored in the database for subsequent inquiry purposes.

The system also permits interfacing with various financial packages allowing for distribution information to be processed through the General Ledger or Accounts Receivable and Payable when necessary.

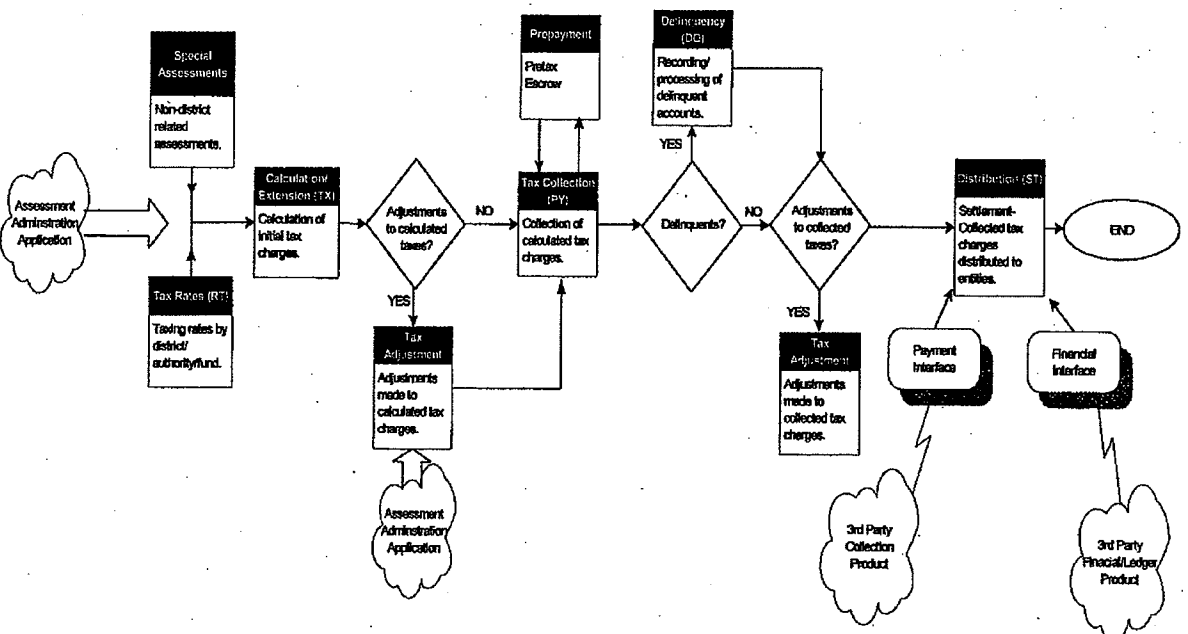


Figure 2: Tax Billing and Collection Data Flow

Tax Billing and Collection Related Reports

Project Table List - This report prints all projects and contains Project Name, Calculation Code, Factor, Mills, County Fee, Assessment Type, Years Beginning and Ending, Delete Flag, Ditch Amount, Interest, Bond Date, Months and Ordinance Number.

Special Assessment Listing - This report is generated by parcel number within project and contains all charges for the selected tax year.

Amortization Total List - This report may be generated by Project or Parcel ID and contains Project Number, Charge, Interest, Interest Remaining, Principal, Remaining Principal and Pay Off.

Special Assessment Tax Abstract - A Tax Abstract of all special assessment charges with the Jurisdiction's fees applied in a project listing.

Special Assessment Data Transfer - The Tax Administration module provides the capability to interface with tape or floppy disk data from taxing Jurisdictions.

Hearing Tracking (HT)

Purpose

The Hearing Tracking Module is used to manage the appeals process from informal filings through formal or judicial appeals. This includes scheduling hearings, assigning hearing officers, preparing supporting documentation for each hearing and sending results letters to the taxpayer.

Hearing Tracking General Description

Scheduling Hearings

The user can define any type of hearing appropriate to the Jurisdiction. The user specifies the order of the hearings, time limits for filing, appointment duration, and time allowed for resolution.

This module allows for the scheduling of any type of hearing via telephone, at the counter or by written request. It matches the requests for hearings with the availability of hearing boards. In the instance where multiple parcels are involved, a case number can be assigned to treat the group of parcels as one entity.

Hearing Boards

Any number of "Hearing Boards" can be designated. Their makeup can be designed by name or position. Their availability, including breaks, can be factored into the scheduling process.

Taxpayers

Taxpayers can represent themselves at the hearing or can be represented by Tax Representatives. Taxpayer information is drawn from the IAS database. Tax Representative information can be stored, including agent name, firm name and address, as well as their contact information.

Integration with Appraisal Data

As appointments are conducted, the Hearing Boards have access to all supporting documentation regarding the case in question. This provides a "when needed" level of information support to the hearing process.

Once decisions are made, value and data changes can be posted back to the CAMA and Assessment Administration modules.

Hearing Tracking Data Management

A partial list of data managed by this module includes:

- Hearing type
- Date filed
- Appointment type
- Appointment date and time
- Taxpayer opinion of value
- Decision date and reason
- Names and titles of Board Members
- Name of appraiser representing the Jurisdiction
- Name of taxpayer attorney or representative
- Free format notes
- Additional user-defined fields

Hearing Tracking Related Reports

The major reports of the Hearing Tracking Module include:

- Hearing schedules by Board
- Supporting appraisal documentation for the hearing
- Change Notices to Taxpayers
- Jurisdiction-specific results letters

Delinquent Processing (DQ)

Purpose

The Delinquent Processing subsystem allows the user to administer delinquent accounts. The following features are included in Delinquent Processing:

- Initiate a qualifying parcel on a delinquent contract program.
- Monitor the payment process of the delinquent plan.
- Calculate and apply unapplied penalty and interest charges to selected parcels upon contract default.
- Query all delinquent information.
- Generate delinquent coupons and tax billings for delinquent plans.
- Record delinquent parcels qualifying for bankruptcy.
- Record delinquent parcels in foreclosure.

Delinquent Payment General Description

Payment Contract Inquiry

Payment Contract Inquiry provides the user with an inquiry view of the Contract Plan Maintenance screen.

Payment Contract Inquiry by Parcel

Payment Contract Inquiry by Parcel lets the user query a parcel and view all contract plans throughout the history of the parcel.

Unapplied Payment Contract Interest Inquiry

An Unapplied Payment Contract Interest Inquiry allows a view of any of the various unapplied interest information for a particular parcel.

Payment Contract Plan Maintenance

The Payment Contract Plan Maintenance allows the set-up or modification of a single or multiple parcel payment contract plan through which a property owner can pay an otherwise unmanageable delinquency. Features of the Payment Contract Plan Maintenance include:

- Single or multiple parcel plans
- System-generated contract number
- Automatic delinquent payment information and mailing information pulled in from the current tax information in the Tax screens
- Cycle or monthly payment installment setup
- Automatic installment amount calculation considering first month's payment
- Letter and/or coupon on-demand creation or batch mode
- View of ownership and location address
- Phone numbers

- General notes
- User-maintained default date
- Full history of plan

Certified Delinquent Maintenance

Certified Delinquent Maintenance allows the user to track certified delinquent parcels. Parcels are certified after being unpaid at the conclusion of the current tax year. Certification is done automatically as part of the end-of-year tax and mailing rollover. After all delinquencies have been paid in full, the certified delinquent year is removed.

Bankruptcy Maintenance

The Bankruptcy Maintenance provides the user with the ability to add and modify parcels on bankruptcy. Maintenance provides the ability to enter unlimited parcels for a given case along with separate Proof of Claim (POC) amounts and views of payment information.

Users can also maintain trustee and attorney information along with unlimited history notes that may be crucial to the case.

The balance for each parcel is viewed based on POC payments entered by the collection department. It is critical for these payments to be entered with a payment type of POC in order to be reflected properly.

Foreclosure Maintenance

Foreclosure Maintenance is used to maintain the foreclosure history on parcels with unlimited lien holders and attached history notes.

Payment Contract Unapplied Interest Maintenance

Payment Contract Unapplied Interest Maintenance provides the ability to modify and build interest and penalty charges to be applied in the event a parcel defaults on the contract plan. If the contract plan is not kept current, the user can use Foreclosure Maintenance to share the amounts that will be applied to the delinquency.

The IAS Penalty and Interest Program updates this table automatically for delinquent contract plans. This program will also update to apply unapplied interest charges to bankruptcy parcels.

Users can flag individual or ALL charges in this table for a parcel to be applied by the Post Unapplied Interest Charges program. Before flagging the delinquent contract plan, default entries must be made.

Delinquent Payment History

Delinquent Payment History Maintenance builds delinquent billings and also displays payment information for delinquent monitoring. Delinquent Payment History Maintenance is also updated by the Delinquent History Update to insert the billed records, such as first half tax bills, second half tax bills, and monthly coupon billings.

Delinquent Payment History shows the actual net delinquent taxes due on the parcel at the time of the viewing. The detail transaction lines show the contract plan balance that is based on the original contract plan amount entered at the time of the contract initiation.

Levy Maintenance

Levy Maintenance is available to maintain levy information history on a parcel level. It provides unlimited lien holders, history notes, custom data for fees, condemnation, and tax sale information.

Levy Maintenance can hold fees and penalties that are calculated, but not included in the ADJUST table until time of payment. These fees and penalties need to be included for cashing in to determine amounts due.

Transfer Maintenance

Transfer Maintenance compiles information concerning the transfer of tax liens to a private non-governmental source.

Transfer Maintenance records the actual purchaser for the tax year and all contract information. It also documents the amount paid for the transfer and the recording information for the transfer.

Delinquent Processing Related Reports

Payment Contract List – A system-generated report containing information such as length of the plan, original contract amount, and status. This report can be sorted by the parcel ID.

Delinquent Collection - Sorts by date delinquent collections to date for the year.

Non-Payment for Delinquent Contracts – Report for payment contracts that have not had a payment made since the specified before date.

Contract Statistics – Year to date information for delinquent contracts.

Unapplied Interest for Voided Contracts – Calculates the to date unapplied interest for contracts that have been voided.

Delinquent Contract Letter – Letter outlining the specifics of the delinquent contract to the payer.

Delinquent Contract Coupons – System-generated printable coupons for delinquent contracts. The coupons can be sorted by Contract ID or Parcel range.

Post Applied Interest/Penalty Calc Charges For Voided Contracts – Applies interest for voided contracts. Creates interest records for flagged parcels or parcels with voided delinquent contracts.

Delinquent Contract Payment History Update- Updates monthly amounts billed for delinquent contracts.

Manufactured Homes (MH)

Purpose

The purpose of the Manufactured Homes module is to allow the user to maintain and track manufactured homes valued as either Real Property or Personal Property. The Manufactured Homes module allows maintenance of data that includes:

- Parcel ID of the land parcel where the MH is located and/or Personal Property Account ID.
- The make, model and serial number of the MH
- Inventory data including dimensions and year of manufacture
- Title Number
- Date of purchase by current owner
- Location data including trailer court ID and lot number if applicable

Contained within the Manufactured Homes module are a number of user-defined fields for which the Jurisdiction can define unique data elements to store and maintain.

Major features of the Manufactured Homes module will include:

- Online application processing and printing
- Ability to store both Real and Personal Property manufactured homes
- Retrieval of owner data from existing tables that prevent duplication of data and ensure consistency

Manufactured Homes General Description

The Manufactured Homes module allows the user to maintain descriptive account information relating to the manufactured homes stored on the database. Manufactured Homes can be valued either as real property or personal property. For Real Property accounts the Manufactured Homes module allows maintenance of data elements in addition to those found in the CAMA Other Building and Yard (OBY) record.

Manufactured Homes records can be tied to a specific card or line number within the dwelling or OBY table. This allows multiple manufactured homes to reside on a single parcel. A lookup is provided that retrieves all current dwelling and OBY entries. The information returned from the lookup includes the table in which the improvement exists (DWELDAT or OBY), Card #, Line # (for OBYs), Style or OBY code, year built, dimensions (for OBYs), area or SFLA, and value. The specific card/line can then be selected and is tied to the Manufactured Home being maintained.

Manufactured Homes Data Management

Manufactured Home

- Make
- Model
- Year Manufactured
- Length
- Width
- Serial Number
- Title Number

Owner

- Name
- Address
- Social Security Number

Valuation Information

- Purchase Price
- Real Estate Reduction
- Assessed value
- Homestead Value
- Net Reduced Value
- Original Charge

Manufactured Homes Related Reports

Year To Date Collection - Unsettled Payments collected to a specified date.

First and Second Half Delinquent Tax - Listing of parcels (by Summary or Detail) with unpaid balances for the half.

Tax Bill - Listing of current and delinquent charges for owner by the half.

Tax Abstract - District listing of total parcel values and total taxes levied.

Tax Bill Totals - Total taxes billed by district or by cycle for a specified tax year.

Tax Duplicates - Listing of taxes billed by district and charges by parcel for a specified tax year.

Paid Duplicates - Listing of payments by parcel for a specified tax year.

Rollover - Year end process of rolling Tax, CAMA and AA information forward to the next year.

Batch Tax Calculation - Beginning year process that calculates taxes based on value and district.

Penalty Calculation - Process that calculates penalty on unpaid charges for a given cycle.

CONCLUSION

Choosing a computer system that can handle a Jurisdiction's needs can be complicated.

IAS brings with it adaptability and the most complete package available in property tax software. This is backed by one of the appraisal industry's most respected names, Cole-Layer-Trumble, and the leader in business software, Oracle.

Using an integrated software system such as IAS, all parcel and tax data can be maintained with one complete database. Many everyday office functions within the Jurisdiction can be performed from the desktop PC. For Jurisdictions switching to an integrated software system, IAS Offers the benefits of flexibility, reliability, comprehensive functionality, and a proven track record.

EXHIBIT 4 - SOFTWARE LICENSE

ORACLE® Application Products

The following Oracle® products are included in run time mode with the base IAS System.

A. ORACLE® Products

ORACLE RDBMS® (Version # 8.1.5 or higher) on the Server specified in Exhibit 5.
SQL* FORMS® / DEVELOPER 2000
SQL* PLUS®
SQL* DISCOVERER
SQL* REPORTWRITER®
SQL* MENU®
SQL*NET

The following terms and conditions shall be adhered to as part of this Sublicense Agreement:

- a. The County shall use the Runtime Program in object code form only on the Server located in Henry County and approved by the Contractor.
- b. The County shall have the right to duplicate the Runtime Program for backup or archival purposes and to transfer the Runtime Program to a backup computer in the event of computer malfunction. The County shall not make the Runtime Programs available on any time-sharing or other rental arrangements. The County shall not transfer its rights under the Sublicense Agreement without the permission of the Contractor.
- c. The County shall not use the Runtime Program for any purpose outside the scope of this Agreement. The County shall not cause or permit the revenue engineering, disassembly or decompilation of the Runtime Programs.
- d. Title shall not pass to the County.
- e. Oracle Corporation shall not be liable for any damages, whether direct, indirect, incidental or consequential arising from the Runtime use of the programs.
- f. At the termination of the Sublicense Agreement, the County shall discontinue use and shall destroy or return to the Contractor, the Runtime Program, Documentation and all archival or other copies of the Program.
- g. The County shall not publish any results of benchmark tests run on the Runtime Program.

h. The County shall not transfer the Runtime Program outside the territory for which the Contractor has Sublicensing rights under this Agreement.

i. The County shall agree to comply fully with all relevant regulations of the United State Department of Commerce and with the U.S. Export Administration to assure that the Runtime Programs are not reported in violation of the code and regulations.

j. The Runtime Programs are not specifically developed, manufactured or licensed for use in the planning, construction, maintenance, operation or use of any nuclear facility or for the flight, navigation, or communication of aircraft or ground support equipment.

k. Oracle Corporation shall be a third party beneficiary of the Sublicense Agreement.

B. IAS Base License Fee

The Company will supply the following Integrated Assessment System (IAS) Licenses and software to the County:

- a) IAS-Assessment Administration
- b) IAS-CAMA
- c) IAS-Tax Billing/Tax Collection
- d) Delinquencies
- e) Hearing Tracking
- f) Personal Property

Concurrent User for IAS and Oracle® Software shall be defined as: the maximum number of users which can access the database and/or functional programs which includes, but are not limited to, a terminal, a PC used as a terminal, modem, hand-held data collection device (Pen-Based).

Verification of License Terms: The Company reserves the right to conduct on-site reviews at the Client site to insure the Client is in compliance with the terms and conditions of the IAS and ORACLE® licenses. (User version)

C. IAS Software Warranty

a. Warranty Support

The Contractor warrants that the IAS software, when operated on the hardware specified herein will perform the functions described in the IAS Base System Description, Exhibit 3.

b. County Modifications

The County shall inform the Contractor in writing of any change to or modification of any of the Contractor's software that it desires to make.

c. Negligence

At any time during the Period of Agreement the Contractor shall not be required to correct any defects in any of the Contractor software caused by the County's negligence, improper installation or operation of the Contractor's software, or other improper action by the Department operating the Contractor's software installed pursuant to this Agreement.

Should the County fail to install any Amendments supplied by the Contractor, the warranty and the Contractor's obligation shall immediately terminate as regards the functions affected by said Amendments.

d. Disclaimer

The Contractor shall have no liability under the warranty except the correction or avoidance of defects as specified in Article 7 of the Articles of Agreement. THE WARRANTIES SET FORTH IN THIS PARAGRAPH ARE IN LIEU OF ALL OTHER REPRESENTATIONS AND WARRANTIES RELATING TO THE SOFTWARE, EXPRESSED OR IMPLIED, INCLUDING WARRANTIES OF TITLE, OPERATION, MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE AND ANY OTHER STATUTORY OR COMMON LAW WARRANTY. THE CONTRACTOR EXPRESSLY DISCLAIMS AND EXCLUDES ANY SUCH OTHER REPRESENTATIONS AND WARRANTIES. CORRECTION OF DEFECTS BY THE CONTRACTOR IN THE MANNER PROVIDED IN ARTICLE 7 ABOVE, SHALL CONSTITUTE FULFILLMENT OF ALL LIABILITIES TO THE COUNTY IN RESPECT OF ANY DEFECTS IN THE SOFTWARE, WHETHER BASED ON CONTRACT, NEGLIGENCE, STRICT LIABILITY IN TORT, OR ANY OTHER LEGAL OR EQUITABLE THEORY. IN NO EVENT SHALL THE CONTRACTOR BE LIABLE FOR INCIDENTAL, CONSEQUENTIAL, LOSS OF BUSINESS, SPECIAL OR INDIRECT DAMAGES OF ANY NATURE WHATSOEVER. REGARDLESS OF ANY PROVISIONS HEREIN CONTAINED TO THE CONTRARY. THE CONTRACTOR WARRANTS AND GUARANTEES THE TITLE TO AND THE OWNERSHIP OF ALL MATERIAL AND PROPERTY, INCLUDING A NON-TRANSFERABLE AND NON-EXCLUSIVE LICENSE TO USE ITS PROPRIETARY SOFTWARE, FURNISHED BY THE CONTRACTOR TO THE COUNTY UNDER THE TERMS HEREOF, AND WARRANTS THAT THEY ARE CAPABLE OF AND SUFFICIENT TO ACCOMPLISH THE TASKS FOR WHICH THEY ARE SUPPLIED.

EXHIBIT 5 – HARDWARE CONFIGURATION

The final hardware requirements will be mutually agreed upon by the county and the Contractor and detailed in the final hardware configuration document.

The Contractor will work with the County and other necessary parties to define hardware requirements and configuration for the IAS installation. This Hardware Configuration will be provided within ten (10) days of contract execution.

EXHIBIT 6 - ONGOING MAINTENANCE AND SUPPORT

1.0 SERVICES TO BE PROVIDED

The Contractor will provide to the County in a professional and workmanlike manner the technical support for the IAS software currently installed in the County, as stipulated in the Scope of Services.

2.0 PERIOD OF SUPPORT

The period of initial IAS Support shall be June 1, 2002 through December 31, 2005. Section 8.0 of this Exhibit 6 includes the cost of the IAS Support by module. Subsequent support periods will begin on January 1, 2006 and cover a one year period. The Contractor will notify the County in writing, thirty (30) days prior to the expiration date of the then current support period, extending support for the following year at the then current support rates. The County will acknowledge acceptance of these items in writing to the Company.

3.0 IAS MAINTENANCE SUPPORT

The County shall pay the Contractor the fee as described in Section 8.0 of this Exhibit 6 for IAS Maintenance Support for the period stated in paragraph 2 above. The Contractor will invoice the County monthly for the IAS Maintenance Support at the start of the support period.

This maintenance support is for a specified number of concurrent users for the IAS products installed at the County as follows:

- IAS Assessment Administration
- IAS CAMA
- IAS Tax Billing/Tax Collection
- IAS Delinquencies
- IAS Hearing Tracking
- IAS Personal Property

During the maintenance period, the Contractor will design, code, check out, document and deliver any amendments or alterations (the "Amendments") to the software that are necessary to correct or avoid any defect in the software which is present at the time of delivery, or is discovered during County usage, and affects performance of the software in accordance with the functions set forth in the system as developed under this Agreement

The Contractor shall only be responsible to correct defects, which are documented or submitted in writing during the maintenance agreement period. Oral notification or other unwritten complaints will not constitute notice.

5.0 ANNUAL ORACLE® TECHNICAL SUPPORT FEE

The County will pay the Contractor an Annual *ORACLE® Technical Support Fee* as described in Section 8.0 of this Exhibit 6 for technical support for the ORACLE® Runtime license. The Contractor will invoice the County in one installment for the Annual *ORACLE® Technical Support on January 1 of each year.*

The ORACLE® Technical Support covers the following ORACLE® products in a Runtime mode:

ORACLE RDBMS®/DEVELOPER 2000
SQL*FORMS®
SQL*PLUS®
SQL*DISCOVERER
SQL*REPORTWRITER®
SQL*MENU®

6.0 IAS SUPPORT ACTIVITIES

The Contractor shall be available to furnish the County with the following services:

6.1 IAS MAINTENANCE SUPPORT

6.1.1 *Maintenance Support.* The Contractor warrants that the Integrated Assessment System IAS-CAMA, AA, TB&C, DEL, HT, and PP software, plus any State of Indiana non-site specific software changes and any Henry County site-specific changes subsequently added to this group of products called Base System, when operated on the County supplied server, will perform the functions described in the IAS User's Guide.

The County shall inform the Contractor in writing of any change to or modification of any of the Contractor's software which it desires to make.

At any time during the duration of this Agreement as stated in paragraph 2, Period of Support, of this Exhibit 6, the Contractor shall not be required to correct defects in any of the Contractor software caused by the County's negligence, improper installation or operation of the Contractor's software, or other improper action by the Department operating the Contractor's software installed pursuant to the Scope of Services.

6.1.2. *Periodic Updates.* The Contractor will make available to the County information concerning enhancements it has made to its IAS Product. The Contractor will send a copy of the new IAS-Modules base system source code to the County as new releases are made available.

The County will be responsible for installing the new base system on County hardware and executing appropriate tests to ensure that the new base system executes properly on County hardware. The County will also be responsible for making any and all site-specific modifications to the new base system source code that had been included in the prior versions.

6.1.3. *Source Code.* The Contractor agrees to furnish the County with a copy of the IAS base system source code. The software is proprietary and is provided for the exclusive use of the County. The County cannot provide the software to a third party or parties, or cannot use the software for the benefit of a third party or parties without the prior written approval of the Contractor.

6.1.4 *IAS Users Group.* For the duration of this Agreement, as stated in paragraph 2 of this Exhibit, PERIOD OF SUPPORT, the County shall have all voting privileges as defined in the IAS Users Group Bylaws, for each of the installed IAS Modules.

6.1.5. *Responsibilities of the County.* The County is responsible for installation of software modifications and updates supplied by the Contractor on a timely basis.

The County is responsible for notifying the Contractor of any changes it makes to the installed software and associated documentation, supplying these changes to the Contractor on a regular basis to facilitate the Contractor's off-site support of the installed system.

The County is responsible for maintaining necessary equipment and computer time to provide dial-up access to the County's computer on which IAS is installed.

7.0 SYSTEM SUPPORT

The Contractor will provide technical assistance in resolving problems associated with operating the installed system.

7.1 HELP DESK SUPPORT

The assistance will include error resolution, assistance in determining the source of the problem whether user error, operation related error, or software error and recommend appropriate corrective action.

The Contractor will also provide technical assistance to the County in establishing new user or operational procedures and modify its existing procedures.

The Contractor may also provide:

- Recommendations of job set-up (specification of parameter options, options, etc.) for the execution of various IAS subsystems.
- Verification of output and recommendations for corrective action.

7.2 SUPPORT HOURS

The CLT Help-desk is available weekdays (except holidays) from the hours of 8:00am through 6:00 PM EST. Additional support coverage is available on an as-needed basis for critical processing activities, if such support is scheduled at least 3 working days prior.

IAS Help Desk Support. This service provides for unlimited Help Desk support from 8am-6pm EST through our Dayton based support desk. Calls may be placed using our toll free phone line (1-800-487-8326) or problem reports can be logged via the internet. Calls to the support desk will be returned within four (4) working hours. Calls will be placed by designated County staff (limited number of people), who are the front line support for the County. County staff will provide first line support for end users and are responsible for determining that the problem is related to the IAS application software and not Personal Computer, Local Area Network, communications, Oracle database (security, permissions, tuning, backup and recovery) or other similar processing infrastructure type issues. Support for these types of issues are addressed in section 1.2, Technical System Support. CLT staff will assist in problem diagnosis and resolving operational problems. If the nature of the problem is isolated to the IAS application, CLT will troubleshoot and correct IAS system bugs and deficiencies.

In response to the nature and urgency of the reported problem, the Company shall take steps to have the appropriate support personnel work the issue(s) and provide timely work-around or temporary fix until a permanent solution can be implemented. Those issues that are of a warranty nature (correct program bugs, significant documentation errors, etc.) will be addressed under the warranty provisions of the agreement, as described in 1.1.1 Maintenance Support. CLT will work with the Counties to resolve problems within 24 hours or provide a plan to resolve the problem within a reasonable time period suitable to all parties.

Those issues that are requests for system modifications or enhancements, fixes to problems of a user initiated nature (help in programmatically fixing user data problems, etc.), system changes to address statutory changes, etc. will be addressed under the time and materials portion of the agreement.

7.3 SUPPORT CONSIDERATIONS

The Contractor shall respond to the County's request for phone assistance within four (4) working hours of the initial call. The contractor shall maintain daily contact with the County until the problem is resolved. In response to the nature and urgency of the reported problem, the Contractor shall take steps to have the appropriate support personnel work the issue(s) and provide timely work arounds or temporary fixes until a permanent solution can be implemented.

Exhibit 6 – Ongoing Maintenance and Support
Henry County, Indiana

8.0 SUPPORT FEES (Included in Total Project Fee)

LAS MAINTENANCE AND SUPPORT FEES FOR January 1, 2003 through December 31, 2005 LAS Products Support Fees:	
Product	Annual Support Fee
CAMA	\$19,500
Assessment Administration	\$30,750
Tax Billing/Tax Collection	\$30,750
Personal Property	\$12,000
Delinquents	\$12,000
Hearing Tracking	\$12,000
ORACLE ANNUAL TECHNICAL SUPPORT	\$18,630 (for 3 years)

EXHIBIT 7 – COUNTY RESPONSIBILITIES

1.0 INTRODUCTION

The implementation process is interactive and intensive. Success requires close teamwork. This Exhibit sets forth the Project assumptions covering the interaction of the project participants, including the Responsibilities of the County. Attachment 1 is the Project Work Plan.

Attachment 1 contains an estimate for each phase of the project of the number of on-site staff who will need a suitable work environment as detailed in Section 1.4. Attachment 1 also contains an estimate of the number of county staff who will need to work with the contractor's staff during the phase and whether the number of persons involved will require the use of a meeting room.

The estimates in Attachment 1 are for planning purposes only and are subject to adjustment and refinement during the project planning process. The estimates for phases, which extend over several months, represent maximum needs during the phase.

1.1 General Assumptions

1.1.1 While Business Process Reengineering (BPR) activities are a natural outcome of decisions made during the planning, analysis and preparation of the detailed functional specification phases of the project, the Contractor's scope of effort does not include activities related to the modification of current County processes, practices, procedures or manual operations.

1.1.2 Should activities such as County BPR efforts affect the mutually agreed upon schedule, the change control process as described in the Project Work Plan.

1.2 Project Infrastructure and Logistical Assumptions

1.2.1 Detail planning for each Project Phase will occur in accordance with the schedule outlined in Exhibit 2. Prior to the completion of a previous Phase the County and the Contractor will review the detail tasks to be completed for the next Phase and mutually agree to the objectives and timetable for that Phase. The detail plan for the upcoming Phase will be a component of the final deliverable for each preceding Phase.

1.2.2 Within the context of the mutually agreed to Project Plan, the County will make available the appropriate members of the user community to participate in system walk throughs, design review meetings, review and sign off on the Detailed Functional Specifications and participation in interim and final acceptance testing.

1.2.3 The County will provide the technical support services as delineated in Attachment 1.

1.3 Training Assumptions

1.3.1 County personnel will attend applicable training as part of a mutually agreed to training plan and schedule. The Contractor will recommend training, as appropriate, for members of the project team.

1.3.2 On site training for County staff will be scheduled to occur after installation of software such as Oracle Applications.

1.4 Project Environment Requirements

1.4.1 The County will provide a suitable project environment for the project team. This environment will include, but is not limited to: work space, computer hardware, computer access, access to the County network, dial out phone access to Contractor facilities, use of County owned software tools and reasonable access to facilities. The Contractor will not be charged for any project-related expenses incurred on site at County locations except long distance phone charges initiated by Contractor personnel.

1.4.2 The County and Contractor will determine that appropriate software media will be at the County site(s) and verified as to the correct versions and readable.

1.4.3 The County will ensure that all current Contractor software documentation will be available at County sites. The County will maintain a reference library containing Oracle suggested technical reference manuals. An electronic copy of the Oracle manuals will be supplied by the Contractor.

1.4.4 County systems personnel will be available to work with the Contractor for adjustments to operating systems configurations and specifications during the installation and upgrade of application and data base software.

1.4.5 The County will assign adequate DBA resources and will assist the Contractor for normal data administration functions and activities.

1.4.6 The County will provide secured file space, which will not be publicly available to all project team members for use by Contractor.

1.4.7 The County technical staff will be available up to a full-time basis during the Detailed System Walkthrough, Operations Analysis, Solution Design and Build stages to provide data and data format information to Contractor.

1.4.8 The County will provide the Contractor with a mechanism to access County data on an as-needed basis and the County will ensure that all data coming from the County is reconciled and free of error to be converted.

1.4.9 The County and the Contractor will work together to map data from the existing County applications to the applications for the conversion modules in the implementation phase.

Exhibit 7 – County Responsibilities
Henry County, Indiana

1.4.10 The County will be responsible for interim and final acceptance testing of applications and in introduction of those applications to the County's production environment.

1.5 Management Responsibilities

1.5.1 The County and Contractor will establish project managers and identify a steering committee for the project to encourage a sense of project ownership by the user community.

1.5.2 The County will assign a project manager who will be available to review issues and make timely decisions. The project manager will be able to act on behalf of the County on all issues and will be responsible for the project from the County perspective. The County will also assign an IT representative who will coordinate the activities of this project with other County IT initiatives.

1.6 Operating Requirements

1.6.1 The County will make available at no cost to the Contractor, appropriate resources needed to transfer County application and system knowledge to the Contractor Project Team.

1.6.2 The County and the Contractor will determine if other County resources having critical business knowledge need to be available to support the project.

1.6.3 The County is responsible for maintaining the hardware and network resources at an acceptable level of performance and readiness so as to minimize disruption to the project environment.

1.7 Technical Assumptions

1.7.1 Performance goals for the applications are heavily dependent on the technical architecture and hardware. The County is responsible for specific tasks relating to network design, hardware capacity planning, network performance testing, etc. The Contractor will not warrant the performance of servers, network or other elements not supplied by the Contractor.

1.7.2 The County technical staff non-team members will be assigned as needed to act as liaison to the Contractor team when and where needed.

1.7.3 The County will provide adequate functional and technical team members to support the implementation efforts. The County and the Contractor will determine the actual staffing.

1.7.4 County personnel will complete sufficient training to successfully complete project activities.

1.7.5 The County will assign sufficient resources to the project to ensure timely completion of County project responsibilities.

CONTRACT DISTRIBUTION FORM

Project Number:	84520
Project Name:	Henry County, IN IAS Software and Professional Services
Signed By:	W. A. Henderson

IAS Lic: \$100,100.00
 Oracle Lic 28,240.00
 IAS Install 320,130.00
 IAS Spt 117,000.00
 Oracle TS 18,630.00
 Total Fee: \$584,100.00

Signed: May 22, 2002

Period of Agreement:

Job Starts:

Completion: 220 days after
 execution of this agreement -
 IAS Support through 12/31/05

Distribution: June 3, 2002

K. A. Hamlett - Original
 L. L. Simes (cover only)
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B. S. Story
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Client Contact:

Ms. Jodie Brown
 Henry County Assessor
 101 South Main Street, Courthouse
 New Castle, IN 47362

765-589-2104

765-581-7083

Please let KAH know if anyone else should be copied